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# **1992 ANNUAL REPORTS**

of the Town of

# **NORTHWOOD**

**New Hampshire**



**For the Year Ending**


**December 31, 1992**



THE  
ANNUAL REPORT  
of the  
TOWN OFFICERS  
NORTHWOOD  
NEW HAMPSHIRE

For the Year Ending December 31, 1992

## NOTES



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## TELEPHONE NUMBERS

Selectmen's Office	942-5586
Town Clerk's Office	942-5422
Tax Collector's Office	942-8411
Planning Board	942-5586
Building Inspector/Code Enforce. Officer	942-5586
Health Officer	942-5586
Police Department (Dispatch)	942-8284
Police Department (Business)	942-8332
Fire and Rescue Squad	1-225-3355
Rural District Health Council	1-755-2202

## OFFICE HOURS

### Town Clerk:

Monday Evening .....	6 P.M. - 9 P.M.
Tuesday, Friday & Saturday.....	10 A.M. - 1 P.M.

### Tax Collector:

Friday .....	10 A.M. - 2 P.M.
Last Saturday, each month .....	9 A.M. - 12 Noon
Fourth Thursday, each month .....	7 P.M. - 9 P.M.

### Selectmen:

Monday Evening or by appointment....	7 P.M.
Saturday Morning .....	10 A.M. - 12 Noon

### Planning Board:

Fourth Thursday Each Month.....	7 P.M.
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### Board of Adjustment:

Monthly by agenda.....	7 P.M.
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### Recycling Area:

Saturday & Sunday.....	8 A.M. - 12 Noon
Wednesday.....	8 A.M. - 12 Noon

### Libraries:

Chesley Memorial, Rte. 43 & 4.....	942-5472
Monday & Tuesday.....	10 A.M. - 5 P.M.
Wednesday & Thursday.....	10 A.M. - 2 P.M.
	6 P.M. - 8 P.M.
Friday.....	Closed
Saturday.....	10 A.M. - 2 P.M.

Bryant Library, Rte. 107.....Temporarily Closed

### Selectmen's Business Office:

Monday - Friday .....	9 A.M. - 2 P.M.
Saturday .....	10 A.M. - 12 P.M.

#### TOWN OFFICERS

John H. Jacobsmeyer, Jr.	Term Expires March 1993
Kenneth W. D'Angelo (resigned)	Term Expires March 1994
Eleanor T. Pinkham (appointed)	Term Expires March 1993
Richard A. Lewis	Term Expires March 1995

#### TOWN CLERK

Arlene W. Johnson	Term Expires March 1993
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#### DEPUTY TOWN CLERK

Judy C. Pease

#### TOWN TREASURER

Joseph A. Knox	Term Expires March 1993
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#### DEPUTY TOWN TREASURER

Marcia J. Severance

#### TAX COLLECTOR

Judith W. Gammon	Term Expires March 1993
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#### DEPUTY TAX COLLECTOR

Gloria O'Connor

#### ADMINISTRATIVE ASSISTANT

Marion J. Knox

#### OFFICE STAFF

Deborah Jean Jaskolka	Bookkeeper/Off. Supervisor
Marcia J. Severance	Property Records
Judith H. Lounsbury	Secretary/Property Records

#### MODERATOR

Robert A. Johnson	Term Expires March 1994
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#### SUPERVISOR OF CHECKLIST

Plyllis L. Reese	Term Expires March 1994
Helen B. Johnson	Term Expires March 1996
Judith W. Gammon	Term Expires March 1998

#### TRUSTEES OF TRUST FUNDS

Joann W. Bailey	Term Expires March 1993
Doris L. Bennett	Term Expires March 1994
Andreas M. Turner	Term Expires March 1995

#### CEMETERY TRUSTEES

Andreas M. Turner	Term Expires March 1993
Samuel Johnson, Jr.	Term Expires March 1994
Nancy R. Boyd	Term Expires March 1995

## ELECTED PLANNING AND ZONING BOARD

Lillian Leonard (appointed)	Term Expires March 1993
Carol L. Deveau, Vice-Chairman	Term Expires March 1993
Scott Martin	Term Expires March 1993
Eleanor T. Pinkham (resigned)	Term Expires March 1994
Robert Allyn Johnson II, Chairman	Term Expires March 1994
Russell C. Eldridge	Term Expires March 1995
George W. Carr	Term Expires March 1995

## RECORDING SECRETARY Anne Marquis

## STRAFFORD REGIONAL PLANNING COMMISSION Robert Johnson, II      Scott Martin

## BOARD OF ADJUSTMENT

Bruce Farr, Chairman	Appt. Expires March 1993
Thomas Lavigne	Appt. Expires March 1993
Jean W. Lane	Appt. Expires March 1994
George Rogers, Vice-Chairman	Appt. Expires March 1994
Linda Schlieder	Appt. Expires March 1994

## ALTERNATES

Robert Robertson	Appt. Expires March 1993
Paul Davis	Appt. Expires March 1993

## RECORDING SECRETARY Judith H. Lounsbury (resigned) Linda Schlieder (appointed)

## BUILDING INSPECTOR, CODE ENFORCEMENT OFFICER Steve Bergstrom      Appt. Expires March 1993

## HEALTH OFFICER P. Donald Arsenault

## TOWN HISTORIAN Joann W. Bailey

## LAMPREY REGIONAL SOLID WASTE COOPERATIVE John H. Jacobsmeyer, Jr.      Appt. Expires March 1993

## RURAL DISTRICT HEALTH COUNCIL

True W. Chesley	Appt. Expires March 1994
George Rogers	Appt. Expires March 1995

## EMERGENCY MANAGEMENT

Robert E. Young, Director	Appt. Expires March 1993
Michael D'Alessandro, Asst. Director	Appt. Expires March 1993



## POLICE COMMISSION

Louis St. Pierre	Term Expires March 1993
Preston Stevenson	Term Expires March 1994
W. Edward Bryant, Jr.	Term Expires March 1995

### RECORDING SECRETARY

Linda Schlieder

## POLICE DEPARTMENT

Michael S. D'Alessandro, Chief	Appt. Expires March 1993
Ross Oberlin, F-T Off.	Appt. Expires March 1993
Charles Hillner, F-T Off.	Appt. Expires March 1993
Ben Jean, P-T Off.	Appt. Expires March 1993
Herbert W. Rich, Jr., P-T Off.	Appt. Expires March 1993
David Cianfrini, P-T Off.	Appt. Expires March 1993
Donald Bassett, Crossing Guard	Appt. Expires March 1993
Catherine Glosser, P-T Off.	Appt. Expires March 1993
Daniel Ward, P-T Off.	Appt. Expires March 1993
Ronald Barrett, Crossing Guard	Appt. Expires March 1993

### DEPARTMENT SECRETARY

Marylou Tuttle

## ANIMAL CONTROL OFFICER

Herbert W. Rich, Jr.	Appt. Expires March 1993
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## FIRE DEPARTMENT

William R. Calef, Chief  
Robert V. Lindquist, Jr., Asst. Chief  
Michael Barnett, East District Chief  
Charles Bailey, West District Chief

Michael Hoisington	Full Time Firefighter/EMT
Kevin Madison	Full Time Firefighter/EMT

### FIRE WARDEN

Robert Lindquist, Jr.

## BUDGET COMMITTEE

Virginia (Ginger) Dole (appointed)	Term Expires March 1993
Robert E. Bailey	Term Expires March 1993
Betsy A. Colburn	Term Expires March 1993
Allan G. Holmes, Chairman	Term Expires March 1993
Andreas M. Turner	Term Expires March 1993
David P. Foster	Term Expires March 1994
Robert T. Madison	Term Expires March 1994
Bernard Lee Mason	Term Expires March 1994
Robert T. Thomas, Jr.	Term Expires March 1994
Barbara H. Smart	Term Expires March 1995
James A. Boyd	Term Expires March 1995
Jean W. Lane	Term Expires March 1995
James A. Hadley (resigned)	Term Expires March 1995

## RECYCLING COMMITTEE

Kathleen Lord	Appt. Expires March 1993
Shelley Bobowski	Appt. Expires March 1993
Robert Clark	Appt. Expires March 1993
Allyson Herk	Appt. Expires March 1993
Robin Wiley	Appt. Expires March 1993
Heather Wiley	Appt. Expires March 1993
Christian Kofer	Appt. Expires March 1994
Peggy Kofer	Appt. Expires March 1994
William Lounsbury	Appt. Expires March 1994
Winifred Young	Appt. Expires March 1995

## RESCUE SQUAD

Richard Corning, Captain

## ROAD AGENT

James D. Wilson	Term Expires March 1993
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## NORTHWOOD HIGHWAY ADVISORY COMMITTEE

Mark McKenzie, Chairman	Appt. Expires March 1994
Andreas Turner, Secretary	Appt. Expires March 1994
Andrew John Lane	Appt. Expires March 1994
Robert Bailey	Appt. Expires March 1994
James Wilson, Road Agent	Term Expires March 1993
Richard A. Lewis, Selectmen's Rep.	Term Expires March 1995

## CONSERVATION COMMISSION

Marjorie Butler	Appt. Expires March 1993
Jon Escher, Resigned	Appt. Expires March 1993
Winifred Young, Appointed	Appt. Expires March 1993
Nancy Voorhis, Co-Chairman	Appt. Expires March 1993
Nathalie Wall	Appt. Expires March 1994
John Rule, Co-Chairman	Appt. Expires March 1994
Arthur C. Slade, III	Appt. Expires March 1995
Mary Kaufhold	Appt. Expires March 1995
Kathleen Lord	Appt. Expires March 1995

## ALTERNATES

Joann W. Bailey	Appt. Expires March 1993
Johanna W. Chase	Appt. Expires March 1993
Patrick Bell	Appt. Expires March 1993
Mark McKenzie	Appt. Expires March 1993
William E. Lounsbury	Appt. Expires March 1993

## RECORDING SECRETARY

Linda Schlieder

## WELFARE DIRECTOR

Patricia Stead

Appt. Expires March 1993

## RECREATION COMMISSION

Betsy Ann Colburn

Term Expires March 1993

Ann D. Strout

Term Expires March 1993

P. Donald Arsenault, appointed

Term Expires March 1993

Patti L. Blackburn

Term Expires March 1994

Diane (Dee) M. Ashford

Term Expires March 1995

William J. Leblanc, Resigned

Term Expires March 1995

## LIBRARY TRUSTEES

David F. Saulnier

Term Expires March 1993

Elizabeth Stimmell

Term Expires March 1994

Karen (Kate) Leblanc

Term Expires March 1995



# RESULTS OF TOWN ELECTION

March 10, 1992

<u>Selectmen</u>	
*Richard A. Lewis	495
Gary J. Campbell	254
Douglas J. Peterson	74

<u>Budget Committee (3 years)</u>	
*Barbara H. Smart	479
*James A. Boyd	474
*Jean W. Lane	416
*James A. Hadley	416
Raymond S. Gardner	390
C. Howard Lister, Jr.	199
John Bruten	129

<u>Trustee of Trust Funds</u>	
*Andreas M. Turner	633

<u>Library Trustee</u>	
*Karen Leblanc	657

<u>Trustee of Cemetery</u>	
*Nancy R. Boyd	657

<u>Police Commission</u>	
*W. Edward "Spike" Bryant, Jr.	601

<u>Recreation Commission (3 yrs.)</u>	
*Dianne (Dee) M. Ashford	418
*William J. Leblanc, Jr.	417
Michael P. Curtin	290

<u>Planning Board (3 years)</u>	
*George W. Carr	570
*Russell C. Eldridge	516

<u>Recreation Commission (2 yrs.)</u>	
*Patti L. Blackburn	552
Claude B. Planchet	104

<u>Planning Board (2 years)</u>	
*Eleanor T. Pinkham	606
(resigned)	
Lillian Leonard (appt. 3/93)	
*Robert A. Johnson, II	539

<u>Recreation Commission (1 yr.)</u>	
*Ann D. Strout	601
*Betsy Ann Colburn	453

<u>Planning Board (1 yr.)</u>	
*Carol L. Deveau	531
*Scott D. Martin	516

<u>Supervisor of Checklist (6 yrs.)</u>	
*Judith W. Gammon	631

<u>Moderator (2 yrs.)</u>	
*Robert A. Johnson	450
Robert B. Robertson	303

<u>Road Agent (1yr.)</u>	
*James D. Wilson	555
Robert H. Cafmeyer, Jr.	206

1. Are you in favor of the adoption of a new ordinance regarding criteria for establishment of a Home Occupation, as proposed by the Northwood Planning Board in January 1992? To become Article III, S. \*NO - 313 YES - 303

2. Are you in favor of the revision of existing Article III, A. New Developments to Article III Regulations, A. Land Regulations, as proposed by the Northwood Planning Board in January 1992? \*NO - 321 YES - 286

# RESULTS OF NOVEMBER ELECTION

## President & Vice President

* George Bush "Dan" Quayle	Republican	603
"Bill" Clinton "Al" Gore	Democratic	552
Andre Marrou Nancy Lord	Libertarian	14
Ross Perot James Stockdale	Independent	398
Lenora B. Fulani Maria Elizabeth Munoz	New Alliance	1
John Hagelin Vinton Tompkins	Natural Law	0
Governor		
*"Steve" Merrill	Republican	861
Deborah Arnie Arnesen	Democratic	576
Miriam F. Luce	Libertarian	79

## United States Senator

*Judd Gregg	Republican	719
John Rauh	Democratic	654
Katherine M. Alexander	Libertarian	58
Kenneth E. Blevens, Sr.	Independent	45
"Larry" Brady	Independent	36
David Haight	Natural Law	2

## Representative in Congress

*"Bill" Zeliff	Republican	801
"Bob" Preston	Democratic	581
Knox Bickford	Libertarian	41
Richard P. Bosa	Independent	33
Linda Spitzfaden	Natural Law	9

## Executive Council

*"Bob" Hayes	Republican	672
Barbara Kuhlman Brown	Democratic	496
David J. Batchelder	Libertarian	101

# State Senator

*John S. "Jack" Barnes, Jr.	Republican	931
John S. "Jack" Barnes, Jr.	Democratic	125
Paul Brown	Libertarian	134
Bill Johnson (write in)		97

## State Representative, Rockingham District 1

Robert A. Johnson	Republican	1040
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## State Representative, Rockingham District 4

*John Hoar	Republican	456
Rick G. Newman	Democratic	441
John A. Vitale	Libertarian	166
Robert A. Bonser	Independent	239

## Sheriff

*Wayne E. Vetter	Republican	1126
Wayne E. Vetter	Democratic	125

## County Attorney

*Carlton Eldredge	Republican	746
Harry Starbranch	Democratic	545

## County Treasurer

Clarke R. Chandler	Republican	608
*Patricia Kelley	Democratic	641

## Register of Deeds

*"Betty" Waitt Luce	Republican	1104
"Betty" Waitt Luce	Democratic	125

## Register of Probate

*Elizabeth E. Powell	Republican	1093
Elizabeth E. Powell	Democratic	125

## County Commissioner

*Warren Henderson	Republican	723
Michael Martin	Democratic	524

## ANNUAL TOWN MEETING 1992

The meeting was called to order by Moderator Robert A. Johnson at 9:25 A.M. John Lane moved to dispense with the reading of the entire warrant at this time as each article will be read individually when acted upon. Robert Bailey seconded. Motion adopted by unanimous voice vote. The Moderator then read the certification of the warrant.

The Moderator then read a communication from the Welcome Home Committee and called attention to the video display and other items from our memorable July 6th, 1991 celebration we had to welcome our returning troops from Operation Desert Storm.

Article 1: William Escher moved that the Town authorize the Northwood Conservation Commission to retain the unexpended portion (\$138.50) of its 1991 appropriation, said funds to be placed in the Northwood Conservation Fund in accordance with RSA 36: A-5. Joann Bailey seconded. Motion passed by voice vote.

Article 2: John Jacobsmeyer moved that the Town appropriate the sum of \$13,262.00 from the special Ambulance Replacement Fund, established under RSA 31:95-C at the 1990 Annual Town Meeting, and to place the sum of \$13,262.00 in the Ambulance Capital Reserve Fund held by the Trustees of the Trust Funds. George Rogers seconded. It was explained that this money represents receipts from the use of the ambulance. Motion was adopted by a voice vote.

Article 3: John Jacobsmeyer moved that the Town pursuant to RSA 231:22-a, conditionally reclassify a portion of Mountain Road from a Class VI highway subject to gates and bars to a Class V highway; the portion of Mountain Road involved being the part that lies between the end of the portion of Mountain Road that is already a Class V highway and the Northerly boundary of Map #8, Lot #17. The reclassification shall not go into effect until such time as the following conditions are met:

1. Said work shall not be paid for by Town Funds, but rather by Eugene and Henry Frenette.
  2. All work to upgrade the portion involved has been completed and approved by the Board of Selectmen and the Road Agent.
- Robert Bailey seconded the motion. Mr. Jacobsmeyer stated that the Town Attorney had recommended this wording in place of the original article in the warrant to be sure the Town would not have to spend any money on this road. The motion was adopted by a unanimous voice vote.

Our regular order of business was interrupted so that Joann Bailey could recognize two of our local women who had received Statewide honors this past year. She first presented Ellen Ahlgren who is the current New Hampshire Mother of the Year. Then she presented Lois Webb who was recently named the New Hampshire Social Worker of the Year. Both women were given bouquets of flowers as Joann remarked that what they both had in



common is a willingness to serve people and the grace with which they do this. Moderator Johnson added his congratulations and said he would be proud to mention this to his colleagues in the House of Representatives in Concord.

Article 4: John Jacobsmeyer moved that the Town authorize the Board of Selectmen to apply for, accept and expend, without further action by Town Meeting, money from the State, Federal or other governmental unit or a private source which becomes available during the fiscal year, in accordance with RSA 31:95-b John Lane seconded. Motion was adopted by a voice vote.

Article 5: Selectman Jacobsmeyer moved that the Town authorize the Selectmen to convey any real estate acquired by the Town by Tax Collector's Deed. Such conveyance shall be by deed, either following a public auction, or the property may be sold by advertised sealed bids, or may otherwise be disposed of as justice may require, pursuant to RSA 80:80. Robert Bailey seconded. The motion was adopted by a voice vote.

Article 6: Allan Holmes, Chairman of the Budget Committee, moved that the Town raise the sum of \$1,179,595 to defray Town charges for the 1992 fiscal year. Jean Lane seconded. Russell Eldridge moved to amend the amount by decreasing it \$7,500. This amount would be arrived at by decreasing the office staff salary by \$5,000 and by deleting the street numbering amount of \$2,500. Mr. Jacobsmeyer states that the mail delivery won't go unless the streets are numbered. Another more compelling reason is that when police, fire and ambulance calls are received, they can't find the right place sometimes because of conflicting names of present streets or lack of numbers on the streets. Many spoke about the urgency of getting this numbering done for safety reasons. The amendment was defeated by a show of hands 20 YES and an overwhelming negative. Then the original main motion was adopted by a voice vote.

The Moderator reminded us that to reconsider any article we must ask for a reconsideration in a timely manner. He will not entertain any motion to reconsider after many other articles have been acted upon or much later in the day.

Article 7: Allan Holmes moved that the Town raise and appropriate the sum of \$14,570 to purchase for the Town Clerk computer hardware, software and maintenance thereof. John Jacobsmeyer seconded. Mr. Tomasello asked if this amount is included in Article 6. The answer was no. This is a capital outlay. The Town Clerk was asked to explain why since she had asked to have this deleted last year, she now was in favor. She explained that now they have perfected a software package that really works for Town Clerk's business and that she had seen it in action in other towns, so that if the voters felt we can afford it she would like to have it. Motion was adopted by a voice vote.

Article 8: Allan Holmes moved that the Town raise and

appropriate the sume of \$6,000 to purchase for the Police Department computer hardware, software and maintenance thereof. Spike Bryant seconded. Mr. Tomasello asked if this would be integrated with the Town's system in the future. Policeman Ward said this system would be integrated with the State Police system, not with our town. The motion was adopted by a voice vote.

Article 9: Allan Holmes moved that the Town raise and appropriate the sum of \$21,000 for a new police cruiser. Spike Bryant seconded. Mr. Holmes noted that this article had passed the budget committee by an 8 to 7 vote. Marcia Tasker moved to amend this amount to \$13,000. Beatrice Tasker seconded. She felt we could use a cheaper vehicle like a Ford Taurus as Epsom has done. Both Mr. Bryant and Richard Gardner who does police towing recommended the heavier 8 cylinder Ford LTD for wearing a lot longer in police work. Joann Bailey reminded us that each article voted for adds to our total budget. Mr. Bane was in favor of killing the whole article for this reason. Mr. Jacobsmeyer stated that every 22,500 raised adds 10 cents per thousand to the tax rate. The amendment was defeated by a voice vote. Then Mr. Holmes offered an amendment to reduce the amount to \$16,000 and that the Police Department either dispose of the old cruiser or strip it of all Police equipment and use it solely for transportation to Auburn District Court. Marcia Tasker seconded. Mr. Jacobsmeyer feels if we keep the old vehicle it should be a legal police vehicle which it must be if ever transporting prisoners. This amendment was defeated by a voice vote. Next the main motion showed a tie vote of 70 by a show of hands so a yes and no ballot was required. Main motion was defeated by 99 Yes and 107 No.

Next Mr. Holmes stated that since we are on a two year replacement schedule for our cruisers he felt we should reconsider this vote. Because he voted on the losing side he could not make the motion to reconsider. Virginia Dole swore that she had voted in the negative and she would make the motion to reconsider. At this point many had left the hall for the noon break while we had been counting the yes and no ballots so feelings ran high that too many had left to make a reconsideration. The moderator announced that since they had asked for a reconsideration in a timely fashion, he would honor a motion to reconsider but that he would announce now that we would have the noon break and after lunch this would be the first order of business.

After lunch we opened again with the Moderator reminding the audience to please use the underpass to get to the parking lot as a safety measure. Then a letter was read from Judge Bruce Larson of Auburn District Court. He explained that the Court is now in a new facility on By-Pass 28 and they would like to have something representative from each town to add to the decor. If we have any local artists who would like to submit a rendering of some landscape they will be pleased to consider it. Vincent



Bane suggested perhaps a picture of former Judge Samuel Johnson would be appropriate. It is hoped suggestions from our townspeople will be submitted.

At 1:35 the meeting continued with the Clerk reading the minutes of what had happened just before the lunch hour. Virginia Dole withdrew her motion to reconsider as she felt not all the same people were here now who had been before lunch. Then Robert Bailey swore tht he had voted in the negative so he is making the motion to reconsider. Ellis Ring seconds. Mr. Bailey says he is doing this as the Police Commission says they will go with the \$16,300 figure. There was a Yes and No ballot to reconsider 89 - YES & 98 - NO. Motion is defeated.

Article 10: William Calef, Fire Chief, moved that the Town raise and appropriate the sum of \$54,000 for purchasing a new fire department tanker, withdraw the sum of \$23,000 for the Fire Truck Capital Reserve Fund and raise and appropriate the sum of \$31,000 from taxation. Charles Bailey seconded. Then Charles Bailey moved to amend the article by changing the \$54,000 amount to \$49,000 and the amount to be raised by taxes from the \$31,000 amount to \$26,000. The Chief explained that they had looked at the State's system of bidding on a chassis and also looked at the tank being built commercially instead of by a fire truck company. Mr. Calef seconded this amendment. Our present tanker is a 34 year old military vehicle and the parts are expensive. The department could use more of the old equipment on a new or used tanker. Virginia Dole asked why this had not been recommended by the Budget Committee. Allan Holmes said they felt just too much else was needed this year and he also felt that we should not use all our Capital Reserve Fund as another new fire truck would be needed in five years. It was asked what would happen if the old tanker died on the way to a fire and Mr. Calef said they would just be without water until help could from another town by mutual aid. Mr. Calef urges us to support a used truck if not the new one. The amendment passed by a show of hands vote. 91 - YES and 116 - NO. Motion defeated.

Stephen Conway moved to reconsider. Cathy Calef seconded. Both swore that they had voted in the negative. The motion to reconsider passed with a show of hands vote 86 - YES & 65 - NO. Mr. Calef moved the original article with now the amounts to read \$39,000, \$23,000 to be taken from the Fire Truck Capital Reserve Fund and \$16,000 to be raised by taxation. Charles Bailey seconded. Mr. Holmes feels we should put this off for another year. Mr. Calef feels we might need another cruiser by then. Linda Schlieder wonders if it might be better to put away \$7,000 in the Capital Reserve Fund. Motion was defeated by a Yes and No Ballot - 75 YES & 86 NO.

Article 11: Robert Bailey moved to indefinitely postpone any action on this article. Donald Tasker seconded. Mr. Jacobsmeyer reminds us that we are not in compliance with State rules. Sandra Wilson suggested that perhaps the Shop classes at

Coe-Brown could make signs less expensively. Motion to indefinitely postpone passed by a unanimous voice vote.

Article 12: Allan Holmes moved that the Town appropriate the sum of \$4,000 from the Special Lagoon Fund, established under RSA 31:95-c at the 1990 annual Town Meeting, and to expend the sum of \$4,000 for necessary repairs and maintenance at the Town's lagoon system. Mr. Jacobsmeyer seconded. He explained that fees charged to use the lagoon are kept and now can be used for this repair. Motion adopted by unanimous voice vote.

Article 13: Andreas Turner moved that the Town raise and appropriate the sum of \$5,000 to make necessary improvements at Pine Grove Cemetery, to fill in Section C to make single lots saleable. Allan Holmes seconded. Allan Holmes felt that we should defeat this motion this year and see whether we might find fill available to us free. Motion was defeated by a voice vote.

Article 14: Joann Bailey moved that the Town establish a Cemetery Improvement Capital Reserve Fund, under RSA 35:1, for which the income as well as part of the principal may be used to improve and upgrade the Town cemeteries. Such fund to be maintained by the Trustees of the Trust Funds. Russell Eldridge seconded. Motion adopted by a voice vote.

Article 15: Joann Bailey moved that the Town, appropriate from surplus in the year 1991, the sum of \$650 received from the sale of cemetery lots in the year 1991, and to place \$650 in the Cemetery Improvement Capital Reserve Fund. Robert Tomasello seconded. Motion adopted by a voice vote.

Article 16: Joann Bailey moved the the Town authorize the Cemetery trustees to exercise their powers under the provisions of RSA 289:19-26. Russell Eldridge seconded. These "powers" are explained on pages 138 and 139 of the Town Report. Motion adopted by a voice vote.

Article 17: John Jacobsmeyer moved that the Town of Northwood vote to extend its involvement and commitment as a member of the Lamprey Regional Solid Waste Cooperative from its current termination date of June 1993 until the end of the business day on June 30, 1996. Allan Holmes seconded. Mr. Eldridge asked what other choice do we have? Mr. Jacobsmeyer says if we leave Lamprey we'd have a possible 65,000 liability and it's hard to find where we could get our trash taken at a lesser price per ton. Motion was adopted by a unanimous voice vote.

Article 18: Robert Bailey moved that the Town establish an expendable general trust fund under RSA 31:19A, for the purpose of a future memorial for veterans, and to raise and appropriate the sum of \$500 and to authorize the use/transfer of the December 31, 1991 fund balance for this purpose, and furthermore to appoint the Board of Selectmen as agents to expend, and also



to accept all donations to be placed in this fund. Allan Holmes seconded. Mr. Bailey states that we now have about \$2,000 from many sources in this fund. Motion adopted by a voice vote.

Article 19: Vincent Bane moved that the Town authorize the Selectmen to borrow money in anticipation of taxes. Mr. Jacobsmeyer seconded. Motion adopted by a voice vote.

Article 20: Mr. Jacobsmeyer moved that the Town authorize the public library trustees, under RSA 202-A:4-C, to apply for, accept and expend, without further action by the Town Meeting, money from the State, Federal, or other governmental unit or a private source which becomes available during the fiscal year. Such moneys shall be used only for legal purposes for which a town may appropriate money, not require the expenditure of other town funds, and be exempt from all provisions of RSA 32, relative to limitations of town moneys. Allan Holmes seconded. Motion was adopted by unanimous voice vote.

Article 21: Mr. Jacobsmeyer moved that the Town establish a committee of seven citizens, to be selected by the Moderator, to investigate the structure of the Town's municipal government, and to make recommendations to the Board of Selectmen no later than October 1, 1992. Russell Eldridge seconded. Mr. Tomasello asked how soon this committee would be appointed and the Moderator assured him very soon to give the committee time to make their report. Motion adopted by a unanimous voice vote.

Article 22: Mr. Holmes urges everyone to return the questionnaire concerning the future form of our town reports to the Town Hall.

Joann Bailey asks to read a petition which authorizes the Selectmen to prepare all of the necessary paperwork in order to submit an application to the Points of Light Foundation in Washington, D.C. in recognition of Ellen Ahlgren, Northwood resident and founder of ABC Quilts, said application to be submitted by the Selectmen before April 15th, 1992. Ellis Ring seconded. James Hadley offers to help with the application. Motion adopted by a voice vote.

James Hadley resolves that within the provisions of the State, the Town authorizes the Selectmen to accept gifts of personal property, other than money, which may be offered to the Town for any public purpose according to the provisions of RSA 31:95-e. This authorization shall remain in effect until rescinded by a vote of Town Meeting. Ellis Ring seconded. Mr. Jacobsmeyer notes that this says "authorizes", not "must accept". Resolution adopted by unanimous voice vote.

James Hadley moved a resolution that the Town of Northwood supports without any local cash obligation, the National and Community Service Act of 1990 101-610, as amended. Further, that the Town strongly supports the intent of the Act which is

to provide program funds, training, and technical assistance to states and local communities to develop and expand community service opportunities for all citizens. Mr. Ring seconded. Mr. Tomasello says he's opposed to our Town supporting any more Federal projects as it comes out of our pockets in the end. Resoulution adopted by a show of hands 45 YES & 17 NO.

Donald Tasker asked about the resignation of Selectman Kenneth D'Angelo and had anyone been appointed to take his place. The Selectmen replied that they had held a public meeting earlier today and read his letter of resignation. They had announced at that time that they would not rush into making an appointment but felt that in two or three weeks they would have had time to consider who would be the best replacement they could find.

Kate Leblanc, a Library Trustee, asked to be allowed to publicly thank Mr. Joseph Grano for his gift of the new library addition in memory of his wife, "Teddy". She spoke about how much it is already being used and enjoyed. The whole audience gave a standing ovation to Mr. Grano and this act will be conveyed to Mr. Grano.

Mr. Richard Lewis moved to indefinitely postpone any further action at this meeting. Allan Holmes seconded. Motion unanimously adopted. Adjourned at 5:12 PM.

Respectfully submitted,

Arlene W. Johnson  
Town Clerk

STATE OF NEW HAMPSHIRE

The polls will be open from 10:00 A.M. to 7:00 P.M.

To the Inhabitants of the Town of Northwood in the County of Rockingham in said State, qualified to vote in Town Affairs.

You are hereby notified to meet at Town Hall in said Northwood on Tuesday, the 9th day of March, next, at ten of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

Given under our hands and seal this 16th day of February in the year of our Lord nineteen hundred and ninety-three.

John H. Jacobsmeyer, Jr.      Selectmen

Eleanor T. Pinkham      of

Richard A. Lewis      Northwood, NH

A TRUE COPY OF WARRANT: ATTEST

John H. Jacobsmeyer, Jr.      Selectmen

Eleanor T. Pinkham      of

Richard A. Lewis      Northwood, NH

Absentee Ballots will be opened at 2 P.M.

## TOWN WARRANT

To the Inhabitants of the Town of Northwood in the County of Rockingham in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Coe-Brown Northwood Academy in said Northwood on the 13th day of March next at nine of the clock in the forenoon to act upon the following subjects:

1. To see if the Town will vote to authorize the Northwood Conservation Commission to retain the unexpended portion, \$101.15, of its 1992 appropriation, said funds to be placed in the Northwood Conservation Fund in accordance with RSA 36:A-5 or take any other action relative thereto. Majority vote required.

2. To see if the Town will vote to appropriate the sum of \$10,000. from the special Ambulance Replacement Fund, established under RSA 31:95-c at the 1990 Annual Town Meeting, and to place the sum of \$10,000. in the Ambulance Capital Reserve Fund held by the Trustees of Trust Funds. Majority vote required.

3. To see if the Town will vote to authorize the Board of Selectmen to apply for, accept and expend, without further action by Town Meeting, money from the state, federal or other government unit or a private source which becomes available during the fiscal year, in accordance with RSA 31:95-b. Majority vote required.

4. To see if the Town will vote to authorize the Selectmen to convey any real estate acquired by the Town by Tax Collector's Deed. Such conveyance shall be by Selectmen's Quitclaim Deed, either following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require pursuant to RSA 80:80. Majority vote required.

5. To raise such sums of money as may be necessary to defray the Town charges for the 1993 fiscal year and make appropriations for the same. (\$1,188,132.00 Recommended by the Budget Committee). Majority vote required.

6. To see if the Town will vote to appropriate from surplus, in the year 1992, the sum of \$350.00, received from the sale of cemetery lots in the year 1992, and to place \$350.00 in the Cemetery Improvement Capital Reserve Fund. Majority vote required.

7. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes. Majority vote required.

8. To see if the Town will vote to raise and appropriate the sum of \$20,000. for a new fully equipped police cruiser.



Majority vote required. (Not recommended by the Budget Committee)

9. To see if the Town will vote to raise and appropriate the sum of \$5,600. for the first of three years' lease payments on a new police cruiser, AND raise and appropriate the sum of \$4,639. to equip this cruiser. The total amount for the lease of the cruiser and the equipment for this year is \$10,239. The lease payments for the second and third year are \$5,600. each. A provision of the lease allows for the purchase, after the third year of the lease, of the leased cruiser for the price of \$1.00. Majority vote required. (Recommended by the Budget Committee)

10. To see if the Town will vote to raise and appropriate the sum of \$45,000. for the refurbishing of a fire truck (MX-2). Majority vote required. (Recommended by the Budget Committee)

11. To see if the Town will vote to raise and appropriate the sum of \$2,700. for the paving of the driveway and parking areas at the Narrows Fire Station. Majority vote required. (Recommended by the Budget Committee)

12. To see if the Town will vote to raise and appropriate the sum of \$8,500. for updating and replacing the Town's computer system. Majority vote required. (Not Recommended by the Budget Committee)

13. To see if the Town will vote to raise and appropriate the sum of \$500. to have the Town Clerk's Record Book #1 rebound. Majority vote required. (Recommended by the Budget Committee)

14. To see if the Town will vote to raise and appropriate the sum of \$4,400. for the purchase of a sander for the Town highway truck. Majority vote required. (Recommended by the Budget Committee).

15. To see if the Town will vote to raise and appropriate the sum of \$6,000. to purchase protective EMT/FF gear, as required by OSHA for 10 members who currently do not have this equipment. Majority vote required. (Recommended by the Budget Committee)

16. To see if the Town will raise and appropriate the sum of \$1,000. to be used as part of matching funds from the State of New Hampshire for the purpose of controlling the spread of exotic milfoil in Northwood Lake. Said funding to be coordinated by the Northwood Lake Association. By Petition. Majority vote required. (Recommended by the Budget Committee)

17. To see if the Town will vote to raise and appropriate the sum of \$10,000. to prepare an architect's set of plans for the expansion of the Town Hall, and to withdraw the sum of

\$10,000. from the Town Hall Addition Capital Reserve Fund for this purpose. Majority vote required. (Not recommended by the Budget Committee)

18. To see if the Town will vote to raise and appropriate the sum of \$70,000. for the purpose of purchasing a 3 acre parcel of land from the Roman Catholic Diocese of Manchester, located between Route 4 and Harvey Lake, opposite St. Joseph's Church (Map 15, Lot 48), and to apply for, and expend without further action by Town Meeting federal, state, private and Conservation Commission funds as the purchase money for obtaining this land. It is to be understood that should sufficient monies not become available from the above sources, this transaction will not be consummated. Majority vote required. (Not Recommended by the Budget Committee)

19. To see if the Town will vote to raise and appropriate the sum of \$30,000. to be placed in the Fire Truck Capital Reserve Fund. Majority vote required. (Not recommended by the Budget Committee)

20. To see if the Town will vote to establish a steering committee to begin preparations for the celebration of the Town's 225th anniversary to be held during the year 1998, and vote to authorize the Moderator and Board of Selectmen to appoint 12 persons to this committee, and require them to consider all persons who may choose to volunteer for this committee before making their appointments. The committee is to be appointed no later than July 1, 1993. Majority vote required.

21. To see if the Town will vote to authorize the public library trustees, under RSA 202-A:4-c, to apply for, accept and expend, without further action by the Town Meeting, money from the state, federal or other governmental unit or a private source which becomes available during the fiscal year. Such moneys shall be used only for legal purposes for expenditure of other town funds, and be exempt from all provisions of RSA 32, relative to limitation and expenditures of town moneys. Majority vote required.

22. To see if the Town will vote to authorize the Board of Selectmen, under RSA 31:95-e, to accept gifts of personal property, other than money, which may be offered to the Town for any public purpose, and such authorization shall remain in effect until rescinded by a vote of Town Meeting. Majority vote required.

23. To see if the Town will vote to authorize the Board of Selectmen to accept on behalf of the Town gifts, legacies and devises made to the Town in trust for any public purpose, as permitted by RSA 31:19. Majority vote required.

24. To see if the Town will vote to authorize the Board of Selectmen to accept the dedication of any street shown on a

subdivison plat approved by the Planning Board, provided that such street has been constructed to applicable Town specifications as determined by the Board of Selectmen or their agent. Majority vote required.

25. To transact any other business that may legally come before this meeting.

Given under our hands and seal this 16th day of February in the year of our Lord nineteen hundred and ninety-three.

John H. Jacobsmeyer, Jr.	Selectmen
Eleanor T. Pinkham	of
Richard A. Lewis	Northwood

A TRUE COPY OF WARRANT: ATTEST

John H. Jacobsmeyer, Jr.	Selectmen
Eleanor T. Pinkham	of
Richard A. Lewis	Northwood, NH

# BUDGET OF THE TOWN OF NORTHWOOD

Appropriations and Estimates of Revenue for the Ensuing Year  
January 1, 1993 to December 31, 1993

## APPROPRIATIONS

	Appropriations 1992	Expended 1992	Selectmen's Budget 1993	Budget Committee Recommended Not 1993 Recommended
<b>GENERAL GOVERNMENT</b>				
<b>BOARD OF SELECTMEN</b>				
Selectmen Salary	7000	7000	7000	7000
Social Security	435	434	434	434
Medicare	102	101	102	102
Training & Conf.	100	120	100	100
Travel	300	0	300	300
Total	7937	7655	7936	7936
<b>ADMINISTRATIVE ASSISTANT</b>				
Administrative Asst.	27077	27077	27890	27890
Health & Dental	2231	2231	2424	2424
Life Insurance	40	34	34	34
Social Security	1679	1751	1729	1729
Medicare	393	409	404	404
Retirement	1169	1161	1185	1185
Tuition Reimb.	0	0	200	200
Training & Conf.	150	105	150	150
Travel Reimbursement	300	326	300	300
Total	33039	33094	34316	34316
<b>MODERATOR/TOWN MEETING</b>				
Moderator Salary	350	324	115	115
Social Security	22	20	7	7
Medicare	5	5	2	2
Total	377	349	124	124



## EXECUTIVE OFFICE

Office Staff Salary	15335	13843	17121	17121
Health/Dental	0	0	2424	2424
Life Insurance	0	0	34	34
Social Security	951	868	1062	1062
Medicare	222	203	248	248
Town Retirement	0	0	406	406
Tuition Reimbursemen	0	0	0	0
Contracted Services	3596	3596	3810	3810
Telephone	4000	3936	4000	4000
Printing	4500	4353	4500	4500
Dues	1261	1210	1300	1300
Office Supplies	2500	2330	2000	2000
Postage	750	867	850	850
Maintenance & Repair	5800	5812	6100	6100
Books & Period.	300	600	500	500
Miscellaneous	250	265	250	250
Total	39465	37883	44605	44605

## TOWN CLERK

Deputy Town Clerk	1200	854	1200	1200
Town Clerk Salary	8083	8083	8326	8326
Social Security	575	556	591	591
Medicare	134	130	138	138
Contracted Services	400	0	400	400
Telephone	500	736	500	500
Dues	20	20	20	20
Office Supplies	50	206	200	200
Postage	50	62	210	210
Maint. & Repair	0	0	335	335
Books & Period.	137	32	100	100
Training & Conf.	300	443	300	300
Travel	275	260	275	275
Total	11724	11382	12595	12595

# VOTER REGISTRATION

Supervisors	1050	1004	390	390
Supervisor Clerk	138	329	90	90
Social Security	74	82	30	30
Medicare	17	19	7	7
Printing	64	61	10	10
Office Supply	72	166	25	25
Postage	5	15	0	0
Total	1420	1676	552	552

# ELECTION ADMINISTRATION

Clerks & Counters	1190	1281	307	307
Vital Stat.	100	77	100	100
Social Security	80	63	25	25
Medicare	18	15	6	6
Printing	500	257	500	500
Total	1888	1693	938	938

# ACCOUNTING

Bookkeeper/Off. Sup	20212	20212	21865	21865
Sub. Bookkeeper	760	577	822	822
Health & Dental	2231	2231	2424	2424
Life Insurance	40	33	34	34
Social Security	1300	1316	1407	1407
Medicare	304	299	329	329
Retirement	523	525	547	547
Tuition Reimb.	200	145	200	200
Office Supply	600	220	600	600
Postage	750	767	850	850
Training & Conf.	150	80	150	150
Travel	100	148	120	120
Total	27170	26553	29348	29348

# AUDITING

Services	6000	6000	6000	6000
Total	6000	6000	6000	6000

# ASSESSING

Assessing Clerk	8360	8465	10686	10686
Social Security	518	526	663	663
Medicare	121	123	155	155
Appraisal	10000	10000	10000	10000
Street Numbering	2500	3895	300	300
Registry of Deeds	600	1308	600	600
Tax Maps	1500	1583	1500	1500
Town Roads Reasearch	0	0	5000	5000
Dues	20	0	1	1
Office Supplies	150	29	50	50
Total	23769	25929	28955	23955

## TAX COLLECTOR

Dep. Tax Collector	910	587	1320	1320
Tax Collector Sal.	12788	12788	13172	13172
Social Security	952	829	899	899
Medicare	223	194	210	210
Current Use	50	96	50	50
Tax Liens	1350	1280	1350	1350
Telephone	500	601	600	600
Printing	500	445	500	500
Dues	15	15	15	15
Office Supply	510	472	200	200
Postage	1880	2762	2800	2800
Training & Conf.	825	853	600	600
Travel	300	270	300	300
Total	20803	21192	22016	22016

## TREASURY

Dep. Treas. Salary	100	162	200	200
Treasurer Salary	2852	2852	2938	2938
Social Security	183	187	195	195
Medicare	42	44	46	46
Dues	25	30	30	30
Office Supply	50	6	50	50
Training & Conf.	50	20	50	50
Travel	120	223	200	200
Total	3422	3524	3709	3709

# TRUSTEE OF TRUST FUNDS

Secretary-Report	300	207	300	300
TTF Salary	500	500	500	500
Secretary	100	0	50	50
Social Security	56	44	53	53
Medicare	12	10	12	12
Auditing	150	0	150	150
Office Supply	25	5	25	25
Training/Conferences	0	0	50	50
Total	1143	766	1140	1140

# BUDGET COMMITTEE

Secretary	800	597	800	800
Social Security	50	37	50	50
Medicare	12	9	12	12
Printing	68	23	68	68
Office Supply	60	16	60	60
Postage	71	0	71	71
Training & Conf.	1	55	1	1
Total	1062	737	1062	1062

# 30 LEGAL

Services	20000	20401	17500	2500
Claims & Judgements	1000	578	500	500
Total	21000	20979	18000	

# PERSONNEL ADMINISTRATION

Unemployment Ins.	1670	1791	2468	
Worker's Comp. Ins.	40170	34275	40170	40170
Health Insurance	2069	3066	2261	2261
Retirement-Maint.	72	225	150	150
Hepatitis B. Medical	0	0	8000	8000
Total	43981	39357	53049	53049

# PLANNING BOARD

Secretary	6916	7053	6264	6264
Social Security	429	438	388	388
Medicare	100	103	91	91
Legal	1	0	1	1
Contracted Services	2500	601	1600	1600
Ordinance Enforcement	0	0	100	100
Printing	1400	442	500	500
Office Supply	400	315	400	400
Postage	350	99	250	250
Training & Conf.	100	65	200	200
Travel	275	66	100	100
Total	12471	9182	9894	9894

# ZONING BOARD

Secretary	760	88	760	760
Social Security	47	5	47	47
Medicare	11	1	11	11
Legal	1700	0	1700	1000
Printing	100	56	100	100
Office Supply	50	4	50	50
Postage	100	0	100	100
Training & Conf.	50	25	50	50
Total	2818	179	2818	2118

700

# GEN. GOVERNMENT BUILDING

Janitor	5647	5886	5811	5811
Social Security	350	362	360	360
Medicare	82	85	84	84
Electricity	3000	3652	3165	3165
Heat & Oil	4500	3343	3500	2700
Maint. & Repair	1000	1262	2500	2500
Alarm Monitoring	1039	1039	1039	1039
Maint. Supply	3000	2516	3000	3000
Custodial Supply	400	613	400	400
Grounds Care	2100	2100	2150	2150
NWD Bicen. Fund	325	300	250	250
Septic System	0	0	0	0
Total	21443	21158	22259	21459

800

## CEMETRIES

Maint. & Repair	3001	2141	2800	2800
General Supply	100	419	300	300
Total	3101	2560	3100	3100

## INSURANCES

Property Insurance	41300	36673	41300	41300
Total	41300	36673	41300	41300

## REGIONAL ASSOCIATIONS

Strafford Regional	2072	2072	2259	2259
Total	2072	2072	2259	2259

## PUBLIC SAFETY

## POLICE &amp; COMMISSION

Pol. Comm. Secretary	350	299	300	300
Social Security	22	19	19	19
Medicare	5	4	4	4
Legal	2000	3670	2000	2000
Office Supply	100	0	50	50
Total	2477	3992	2373	2373

Police Chief	31346	31346	33093	33093
Full Time Officers	48090	41211	51871	51871
Secretary	14178	14260	15343	15343
Part Time Officers	30777	29472	31698	31698
Crossing Guard	3016	2423	1804	1804
Prosecutor	1	0	1	1
Full Time Overtime	4650	4896	4790	4790
Health & Dental	8925	7809	9692	9692
Life Insurance	160	131	135	135
Social Security	4829	3217	3359	3359
Medicare	2138	1785	2195	2195
State Retirement	7649	3646	4057	4057
Town Retirement	448	433	402	402
Legal	1	0	1	1
Telephone	5200	5712	6000	6000
Photo Lab.	375	633	500	500
Property Repairs	1200	1188	1200	1200
Printing	500	490	500	500



Dues	500	76	300	300
Office Supplies	500	756	700	700
Postage	340	515	500	500
Maintenance Supply	1130	449	1320	620
Gasoline	6500	4364	6000	5500
Vehicle Repair	6000	5768	4000	4000
Books & Publications	1000	1024	1000	1000
Departmental Supply	2500	3318	2500	2500
Dept. Small Item	730	1374	850	850
Training & Travel	3000	1866	3000	2500
Total	185683	168162	186811	185111

700  
500

500  
1700

#### AMBULANCE

Medical Services	500	598	0	0
Training	3800	4587	3800	3800
Gen. Medical Supply	2000	2707	3000	3000
Office Supply	300	360	300	300
Maintenance Supply	3000	2643	2500	2500
Gasoline	0	0	0	0
Vehicle Rep. Supply	2500	1906	2000	2000
Dept. Uniforms	1445	1424	1750	1750
Equipment Replace.	2000	2213	2500	2500
Reimbursement Exp.	2800	1858	2000	2000
Total	18345	18296	17850	17850

#### FIRE

Secretary	1267	1229	1306	1306
Full Time EMT Salary	47394	46256	49421	49421
Full Time Overtime	2575	1628	1750	1750
Special Duty	150	0	150	150
Health & Dental	4462	4462	4847	4847
Life Insurance	80	67	68	68
Social Security	11	76	90	90
Medicare	724	712	759	759
State Retirement	4625	3116	3968	3968
Telephone	1100	1078	1200	1200
Electricity	1700	2470	2300	2300
Heating Fuels	2500	2781	2700	2700
Bldg. Maintenance	1300	1501	1500	1500

Equip. Maintenance	1300	1326	2000	2000
Dues	400	302	400	400
Tools, Hoses, etc	8250	9871	8250	8250
Small items	250	234	250	250
Office Supply	400	255	400	400
Postage	125	137	150	150
Diesel Fuel	2900	1715	2000	2000
Cleaning Supply	175	114	200	200
Vehicle Maintenance	4000	4315	4500	4500
Dept. Uniforms	1600	1412	1850	1850
Hazardous Material	500	295	500	500
Grants	1	0	1	1
Reimbursement Exp.	9800	9400	9800	9800
Fire Fighting	1000	311	1000	1000
Fire Prevention Sup	850	743	850	850
Training	2500	2515	2500	2500
Communication Mgmt	12525	12525	12246	12246
Total	114464	110846	116956	116956

#### BUILDING INSPECTOR

Secretary	2014	2101	3132	2132	1000
CEO/Bldg Insp. Salar	10950	13438	15564	12564	3000
Social Security	125	130	1159	1159	
Medicare	29	30	271	271	
Legal	300	249	300	300	
Training	600	546	600	600	
Pager	0	0	130	130	
Dues	170	135	150	150	
Office Supply	450	623	470	470	
Postage	100	99	100	100	
Travel	0	0	1050	1050	
Total	14738	17351	22926	18926	4000

#### EMERGENCY MGMT

Secretary	195	78	150	150
Social Security	12	5	9	9
Medicare	3	1	2	2
Telephone	400	640	600	600
Training	300	234	300	300



Office Supply	100	65	100	100
Equip. Supply	0	38	1600	1600
Total	1010	1061	2761	2761
PUBLIC SAFETY TOTALS				11400

# HIGHWAYS & STREETS ADMINISTRATION

Road Agent	3791	3932	5741	5741
Road Laborer-General	11349	11873	17222	17222
Temp. Road Agent	3640	3630	0	0
Summer Laborer	6217	4035	7758	7758
Winter Laborer	2000	2545	0	0
Health & Dental	0	0	0	0
Life Insurance	0	0	0	0
Social Security	1730	1613	1905	1905
Medicare	405	377	445	445
Town Retirement	0	0	0	0
Engineer Services	0	0	3000	3000
General Supply	1500	995	1000	1000
Truck Maintenance	3290	2776	2500	2500
Gasoline	1650	1139	1650	1650
Equipment Maint.	750	264	1500	1500
Equip. & Tools	950	623	950	950
Training & Conf.	0	80	100	100
Permit Fees	10	0	50	50
Total	37282	33882	43821	43821

# PAVING & RECONSTRUCTION

Bennett Rd/Supply	1200	0	18500	18500
Jenness Pond Rd/Sup	2275	9388		
Harmony Hill Rd/Sup	4800	2939		
Up. Deer Rd 1&2/Sup	4800	0		
Canterbury Rd/Sup	3700	1079		
Winding Hill Rd/Sup	1700	0		
Sunset Dr/Supply	1450	1034		
Ridge Rd/Supply	4550	53		
Low. Bow St/Supply	1820	0		
Lucas Pond Rd/Sup	1820	0		

Old Mtn Rd/Supply	1050	0		
Low.Deer Rd./Supply	1250	0		
Old Pitts Rd/Supply	2275	1968		
Range Rd/Supply	0	0		
Bryant Rd/Supply	0	0		
Kelsey Mill Rd/Sup	0	0		
Old Turnpike Rd/Sup	0	4276		
Contracted Services	4800	3488	42008	42008
Bennett Rd/Exp	0	0		
Range Rd/Exp	0	0		
Bryant Rd/ Exp	0	0		
Kelsey Mill Rd/Exp	0	0		
Old Turnpike Rd/Exp	0	0		
Jenness Pond Rd/Exp	0	0		
Total	37490	24225	60508	60508

#### REGULAR MAINTENANCE

Gravel	5500	1100	6800	6800
Asphalt	4000	1291	5000	5000
Culvert	1800	792	2000	2000
Guardrail	1200	102	1200	1200
Pugmix	0	0	3000	3000
Equipment Rental	3500	3079	3500	3500
Contracted Services	16001	20443	16000	16000
Road Damage	5001	262	5000	5000
Total	37002	27069	42500	42500

#### SNOW & ICE

Sand	4783	3429	6500	6500
Salt	1500	8182	7000	7000
Equipment Rental	300	1160	1700	1700
Contracted Services	47776	24343	60000	60000
Contracted Equip.Mnt	0	25	1	1
Other Plowing	1000	125	1	1
Total	55359	37264	75202	75202

#### HIGHWAY TOTALS

	167133	122440	222031	222031
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## STREET LIGHTING

Electricity	2000	2145	2000	2000
Total	2000	2145	2000	2000

## SANITATION

## RECYCLING CENTER

Attendants	10554	12041	12503	12503
Social Security	655	747	775	775
Medicare	153	175	181	181
Telephone	400	402	400	400
Recycling Telephone	0	0	1	1
Electricity	800	1210	1100	1100
General Maintenance	2000	2667	3000	3000
Equipment	5000	1089	2100	2100
Lagoon	1	460	1	1
Miscellaneous	3000	743	1000	1000
Rental	1	0	1	1
Extermination	300	220	300	300
Recycling Service	2200	1315	1500	1500
Metals	1800	1750	1800	1800
Hazardous Waste	0	0	1500	1500
Waste Oil	0	0	1	1
Dues	155	155	200	200
General Supply	25	15	25	25
Recycling Supply	50	30	50	50
Maintenance Supply	500	721	500	500
Conferences	50	21	50	50
Total	27644	23761	26988	26988

## LAMPREY REGIONAL

Transportation	5000	5242	5000	5000
Tipping	84246	80632	80028	80028
Total	89246	85874	85028	85028

## SANITATION TOTAL

	116890	109635	112016	112016
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# HEALTH HEALTH OFFICE

Health Officer	350	315	1000	1000
Deputy Health Off.	175	70	500	500
Secretary	175	182	814	188
Health Officer Fees	500	825	1000	1000
Social Security	74	35	205	105
Medicare	17	8	48	25
Rabies Shot Series	0	0	400	400
Water Tests	350	168	350	350
Enviromental Emer.	35	405	50	50
Pager	0	0	130	130
Dues	85	40	50	50
Postage	74	79	74	74
Travel	165	140	500	500
Total	2000	2267	5121	4372

## ANIMAL CONTROL

A/C Officer	740	439	762	762
Assistant	160	28	164	164
Social Security	56	27	57	57
Medicare	13	6	13	13
Medical/Rabies	50	390	50	50
S.P.C.A.	343	121	340	340
Rabies Shots	0	0	1000	1000
Pager	120	130	120	120
Dues	15	0	15	15
General Food	1	0	1	1
Gasoline	150	72	150	150
Tranquilizer Rifle	0	0	400	400
Tranquilizer Fluid	0	0	25	25
Vehicle Maintenance	300	120	1235	1235
Total	1948	1333	4332	4332

## HEALTH AGENCIES

Richie McFarland	2250	2250	750	750
Seacoast Big Br/Sis	0	0	0	0
Rural District Healt	10934	10934	4706	4706
Lamprey Health Care	2500	2500	2625	2625



Rock. Cty Counsel	650	650
Rock. Cty Nutri.	150	84
Rock. Cty C.A.P.	4775	5226
Area Homemaker	1500	1800
Seacoast Mental Hlth	1000	1000
Sexual Assault Sup.	533	550
A Safe Place	500	0
Total	24792	17391

# HEALTH TOTAL

26095

# WELFARE

Director	2500	2749	5200
Staff	2500	2500	0
Social Security	372	325	323
Medicare	87	76	76
Legal	1000	2274	1000
Training/Conferences	0	0	135
Travel	0	0	400
Medical Services	1500	913	1000
Electricity	5500	1055	1500
Heat & Oil	3500	113	1500
Rental	68150	12764	15000
Funeral	1000	476	0
Dues	35	25	25
Food	4500	185	500
Clothing	0	25	0
E. Cotton Fund	100	75	100
Total	90744	23555	26759

# CULTURE & RECREATION RECREATION

Beach Attendants	8730	7566	8500
Director	1200	1200	900
Counselors	1820	1799	2560
Wkps Chairman	0	0	0
Social Security	729	756	742
Medicare	170	177	173
Red Cross Swimming	780	774	780

Electricity	200	269	250	250
Sanitation	925	965	1000	1000
Rubbish	484	343	400	400
Plumbing Repairs	350	0	100	100
General Supply	250	613	348	348
Office Supply	50	146	50	50
Sand	100	0	300	300
Programs	915	530	600	600
Total	16703	15138	16703	16703

LIBRARY

Librarian	14524	14524	15707	15707
Library Aide	6080	5972	6509	6509
Janitor	1369	1280	1384	1384
Health & Dental	2216	2231	2261	2261
Life Insurance	40	34	34	34
Social Security	1362	1271	1463	1463
Medicare	319	298	342	342
Town Retirement	381	381	393	393
Telephone	800	550	650	650
Electricity	900	1204	1200	1200
Heat & Oil	850	656	900	900
Building Maint.	845	845	2030	2030
A&A Caswell Fund	0	0	35	35
Dues	50	50	50	50
Office Supply	750	750	850	850
Postage	300	317	300	300
Janitor Supply	350	369	400	400
Books & Period.	7700	7637	9000	9000
Chesley Book Fund	800	800	800	800
J. Bryant Book Fund	0	0	0	0
C. Carlisle Book Fun	130	130	250	250
E. Grant Book Fund	40	40	30	30
I. Grant Book Fund	80	80	50	50
G. Garnder Book Fund	50	50	50	50
Library Tools	150	145	150	150
Training & Conf.	400	376	300	300
Contracted Programs	150	149	150	150
Travel	500	408	200	200
Total	41136	40547	45488	45488

**PATRIOTIC PURPOSES**

Veternan's Memorial	500	500	0
Memorial Day	500	500	500
Total	1000	1000	500

## CULTURE &amp; RECREATION TOTAL

56685 62691 62691

## CONSERVATION

Secretary	550	561	895	895
Social Security	34	35	55	55
Medicare	8	8	13	13
Land Management	750	710	1125	1125
Town Forest	1	0	250	250
S/T Land Management	0	0	250	250
Dues	150	150	150	150
Office Supply	75	63	125	125
Maps	10	0	25	25
Special Day	50	0	50	50
Training/Conf.	0	0	150	150
Total	1628	1527	3088	3088

## DEBT SERVICE

Interest on T.A.N.	50000	44366	50000
Total	50000	44366	50000

## CAPITAL OUTLAY

Tn Ck Computer/Soft	14570	12855			
Police Computer	6000	5953			
Police Cruiser	0	0			
Lagoon Repairs	4000	4000	20000	10239	9761
Fire Truck	0	0	0	0	
			45000	45000	
Road Paving	0	0	2700	2700	
Town Hall Computer	0	0	8500		8500
Records	0	0	500	500	
Town Hall Plans	0	0	10000		10000
Land Purchase	0	0	70000		70000
Protective Gear/Resc	0	0	6000	6000	
MILFOIL	0	0	1000	1000	
Sander	0	0	4400	4400	
Total	24570	22808	168100	69839	

# TO CAPITAL RESERVE FUND

Ambulance	13262	13262	10000	10000
C/R Fire Truck	0	0	30000	30000
Cemetery	650	650	350	350
Total	13912	13912	40350	10350

TOTAL EXPENSES 1218577 1055710 1412031 1268321 143710

## 42 TAXES

Land Use Change Tax	16525	14675	5000	5000
Yield Tax	5344	5763	4000	4000
Interest & Penalties	113000	134322	100000	100000
Total	134869	154760	109000	109000

## LICENSES

Bus. Licenses/Permit	562	608	500	500
Motor Vehicle Permit	190000	191721	190000	190000
Miscellaneous	10000	19946	10000	10000
Total	200562	212275	200500	200500

## INTERGOVERNMENTAL- STATE & FEDERAL

Shared Revenue	30191	30191	31000	31000
Highway Block Grant	45833	45833	53285	53285
Forest Land Reimb.	68	68	70	70
Land Purchase	0	0	70000	70000
Total	76092	76092	154355	154355



# CHARGES FOR SERVICES

Departmental Income	7000	10243	5000	5000
Total	7000	10243	5000	5000

## MISCELLANEOUS REVENUES

Sale/Town Property	10000	49958	10000	10000
Interest on Deposits	25000	29995	25000	25000
Donations/Dividends	4000	4420	5000	5000
Total	39000	84373	40000	40000

## INTERFUND/TRANSFER

C/R Town Hall	25103	18255	10000	10000
Ambulance Fund			10000	10000
Trust Funds	1515	1059	1200	1200
Total	26618	19314	21200	21200

## OTHER FINANCING SOURCES

Fund Balance	18000	18000	0	0
Items Voted fr Surpl	0	650	350	350
Total	18000	18650	350	350

## TOTAL REVENUE AND CREDITS

	502141	575707	530405	530405
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# SELECTMEN'S REPORT

## Inventory

### Town Assessed Valuations

### Water District Valuations

#### Value of Land Only:

Current Use ( 9,761.07)	\$ 732,244.	\$ 18,215.
Residential ( 5,114.25)	126,768,738.	3,050,600.
Commercial ( 409.08)	10,197,550.	511,600.
Total of Taxable Land	137,698,532.	3,580,415.
Tax Exempt & Non-taxable	\$ 8,573,250.	

#### Value of Buildings Only:

Residential	\$ 77,420,225.	\$2,843,550.
Manufactured Housing	6,376,970.	225,200.
Commercial	8,869,390.	454,300.
Total of Taxable Buildings	92,648,585.	3,523,050.
Tax Exempt & Non-taxable	\$ 7,672,600.	

Public Utilities: \$ 3,336,953.

Values Before Exemptions: \$233,684,070. \$7,103,465.

#### Exemptions:

Elderly (64)	3,010,700.	135,000.
Physically Handicapped ( 1)	2,570.	
Solar/Windpower ( 7)	31,520.	
Wood Heating Energy (11)	29,222.	6,235.
Total Amt. of Exemptions:	\$ 3,074,012.	141,235.

#### Net Valuation on Which Tax

Rate is Computed: \$230,610,058. \$6,962,230.

## CURRENT USE REPORT

Farm Land	904.19
Forest Land	8102.23
Unproductive Land	68.14
Wet Land	<u>686.51</u>
TOTAL ACRES:	9761.07

Acres Removed in 1992	11.80
Acres Transferred to State	282.65

## APPROPRIATIONS

### GENERAL GOVERNMENT:

Executive	80,817.
Election and Registration Expenses	15,032.
Financial Administration	83,369.
Legal Expenses	21,000.
Employee Benefits	43,981.
Planning and Zoning	15,289.
General Government Building	21,443.
Cemeteries	3,101.
Insurance	41,300.
Strafford Regional	2,072.

### PUBLIC SAFETY:

Police	188,160.
Ambulance	18,345.
Fire	114,464.
Bldg. Insp./CEO	14,738.
Emergency Management	1,010.

### HIGHWAY AND STREETS:

Highways and Streets	167,133.
Street Lighting	2,000.

### SANITATION:

Solid Waste Collection-Local	27,644.
Solid Waste Disposal - Lamprey	89,246.

### HEALTH:

Health Agencies and Hospitals	24,792.
Health Officer	2,000.
Animal Control	1,948.

### WELFARE:

Direct Assistance	90,744.
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### CULTURE AND RECREATION:

Parks and Recreation	16,703.
Library	41,136.
Patriotic Purposes	500.

### CONSERVATION:

Conservation Commission	1,628.
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### DEBT SERVICE:

Interest on TAN	50,000.
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### CAPITAL OUTLAY:

Town Clerk Computer	14,570.
Police Computer	6,000.
Lagoon Maintenance	4,000.

### OPERATING TRANSFERS OUT:

Capital Reserve Funds:	
Ambulance Capital Reserve	13,262.
Cemetery Capital Reserve	650.
Trust and Agency Funds:	
Veterans Memorial Trust	500.

TOTAL APPROPRIATIONS: \$1,218,577.

## SOURCES OF REVENUE

### TAXES:

Land Use Change Taxes	\$ 16,525.
Yield Taxes	5,344.
Interest & Penalties on Delinquent Taxes	113,000.

### LICENSES, PERMITS AND FEES:

Business Licenses and Permits	562.
Motor Vehicle Permit Fees	190,000.
Other Licenses, Permits & Fees	10,000.

### FROM STATE:

Shared Revenue	31,000.
Highway Block Grant	45,833.
State & Federal Forest Land Reimbursement	68.

### CHARGES FOR SERVICES:

Income from Departments	7,000.
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### MISCELLANEOUS REVENUES:

Sale of Municipal Property	10,000.
Interest on Investments	25,000.
Court fines, dividends, contributions	4,000.

### INTERFUND OPERATING TRANSFERS IN:

Capital Reserve Fund	25,103.
Trust and Agency Funds	1,515.
TOTAL REVENUES AND CREDITS	\$ 484,950.



# TAX RATE COMPUTATION

	TOWN PORTION		TAX RATE
Appropriations:	1,218,577		
Less:	(502,141)		
Add:	73,628		
War Service Credits	27,400		
Sub Total		817,464	
Less: Shared Rev. Returned to Town		(8,854)	
Approved Town/City Tax Effort		808,610	
Municipal Tax Rate			3.51
	SCHOOL PORTION		
Due to Local School District		3,320,334	
Due to Regional School District(s)		0	
Sub Total		3,320,334	
Less: Shared Rev. Returned to Town		(43,135)	
Approved School(s) Tax Effort		3,277,199	
School(s) Tax Rate			14.21
	COUNTY PORTION		
Due to County		203,694	
Less: Shared Rev. Returned to Town		(4,768)	
Approved County Tax Effort		198,926	
County Tax Rate			0.86
Combined Tax Rate			18.58

## COMMITMENT ANALYSIS

Total Property Taxes Assessed	4,284,735
Less: War Service Credits	(27,400)
Add: Village District Commitment(s)	0
Total Property Tax Commitment	4,257,335

## PROOF OF RATE

Net Assessed Valuation	Tax Rate	Assessment
230,610,058	18.58	4,284,735

## 1993 BOND REQUIREMENT

Treasurer:	88,000 Tax Collector:	83,000
Town Clerk:	27,000 Trustee of Trust Funds:	53,000

## TAX CREDITS

Totally and Permanently	(6)	8,400
Other War Service Credits	(190)	19,000
TOTAL AMOUNT EXEMPTED		27,400

# SCHEDULE OF TOWN PROPERTY

Town Hall, lands and buildings	523,300.
Furniture and equipment	200,000.
Libraries, lands and buildings	368,100.
Furniture and equipment	105,000.
Police Department, lands and buildings	0
Equipment	100,000.
Fire Department, lands and buildings	323,700.
Equipment	300,000.
Highway Department, lands and buildings	9,650.
Equipment	30,000.
Materials and supplies	5,000.
Parks, commons and playgrounds	569,450.
Schools, lands and buildings, equipment	4,000,000.

## Tax Collector Deeds:

Map 01, Lot 009A	117,400.
Map 12A, Lot 2	42,150.
Map 15, Lot 97:421-424	30,700.
Map 20C, Lot 14G	34,600.
Map 25C-N.L., Lot 202A:085	72,050.

## All Other Properties and Equipment:

Community Hall, land and building	57,750.
Town Ambulance and Equipment	100,000.
Disposal/Recycling Area	111,350.
Double-ended Compactor and building	61,000.
Harvey Lake Estates, Lot 1,26A,13A & beaches	101,000.
Gravel Banks	2,350.
Water Hole, East Northwood	5,550.
Giles Land - Route 4	67,000.
Manganero - Wildlife Area	16,950.
Brover Recreation Area	12,400.
Post Office Land	74,100.
Map 20E, Lot 003A - Northwood Lake	300.
Map 20E, Lot 005 - Northwood Lake	5,450.
Map 20E, Lot 005 - Land adjacent to Narrows Fire St.	6,750.
Randall Lot - Nottingham	1,500.
Map 15, Lot 050 - Frog Pond, Bow Lake Road	3,650

## Town Forest Land:

Map 5, Lot 031 - Giles Lot	103,000.
Map 8, Lot 005 - Deslaurier Lot	32,250.
Map 8, Lot 006 - Parsonage Lot	149,000.
Map 4, Lot T-N:006 - Lucas Pond School Lots & land	<u>398,200.</u>

TOTAL: \$8,140,650.

# TOWN CLERK'S REPORT

For the Fiscal Year Ending December 31, 1992

## RECEIPTS:

Auto Permits	\$191,560.00
Dog Licenses & Fines	2,130.00
Filing Fees	11.00
Marriage Licenses	858.00
Vital Records Searches	<u>272.00</u>
TOTAL RECEIPTS	\$194,832.00
TOTAL PAYMENTS TO TREASURER:	\$194,832.00
Cash on hand January 1, 1993	0.00

Respectfully submitted,

Arlene W. Johnson  
Northwood Town Clerk

## REPORT FROM THE TAX COLLECTOR'S OFFICE

In August 1992, I became a Certified Tax Collector (CTC). This is a three year program initiated in the State of New Hampshire which consists of classes and training at Plymouth State College. The week long classes are held each year in August.

The New Hampshire Tax Collector's Association has selected me as a County Coordinator for Rockingham County for 1993.

I have attended all tax collector workshops and conventions to keep abreast of the changes taking place in the State of New Hampshire that affect my office. I attended classes held this year by Business Management Systems, Inc. of Franconia, which is the company that writes our computer software programs, to learn about the updated programs.

All duties performed by the Tax Collector's Office are established by the RSAs and controlled by the Department of Revenue Administration, and all taxpayers are treated equally. The RSAs set specific time limits for certain duties which cause many long days to meet deadlines. An experienced Tax Collector spends approximately 1400 hours performing these duties between mid-October and mid-July.

Because of the tremendous amount of paperwork involved with the many tax deeded properties and bankruptcies during the past year, I had to set limited office hours in order to accomplish this work. After many suggestions and much input from the public, I increased my office hours to include the fourth Thursday of each month from 7:00 PM to 9:00 PM (except when it conflicts with a holiday) and the last Saturday of each month from 9:00 AM to Noon. However, there are many, many unposted hours that you will find me at the office, and you can pay your bill even though the office is not officially open. There are times between 8:00 AM and 10:00 AM when I do not answer the telephone, as that is the only uninterrupted time I have to enter payment information into the computer.

If you have any questions that are directly related to this office, I will be more than happy to answer them and if I do not have the answer, I will direct you to the office that can help you.

Respectfully submitted,

Judith W. Gammon  
Tax Collector



# TAX COLLECTOR'S REPORT

## SUMMARY OF TAX ACCOUNTS

YEAR ENDED DECEMBER 31, 1992

	1992	1991	Prior
<u>Uncollected Taxes:</u>			
Property Taxes		\$740285.88	
Land Use Change Tax		3110.00	
Yield Taxes		375.42	2422.30
<u>Taxes Committed to Collector:</u>			
Property Taxes	\$4259728.00		
Land Use Change	18092.00		
Yield Taxes	6558.46		
Added Tax	100.00		
Jeopardy Tax	267.00		
<u>Overpayments:</u>			
Property Taxes	4895.28	697.57	
<u>Interest Collected on</u>			
<u>Delinquent Taxes</u>	5721.90	38033.96	
<u>Lien Costs</u>			
		12685.24	
TOTAL DEBITS:	\$4295362.64	\$795188.07	\$2422.30
<u>Remitted to Treasurer</u>			
<u>During Fiscal Year:</u>			
Property Taxes	\$3517464.84	\$739019.42	
Land Use Change Tax	11645.00	3110.00	
Yield Taxes	5387.70	375.42	
Interest on Taxes	5721.90	38033.96	
Costs		12685.24	
Jeopardy	267.00		
<u>Abatements Made:</u>			
Property Taxes	3647.00	1929.03	
Land Use Change	4371.00		
Debited End of 1992		35.00	
Deeded to Town	5075.00		
<u>Uncollected Taxes End of</u>			
<u>Fiscal Year:</u>			
Property Taxes	\$ 738536.44		
Land Use Change Tax	2076.00		
Yield Taxes	1170.76		2422.30
TOTAL CREDITS:	\$4295362.64	\$795188.07	\$2422.30

Respectfully submitted,  
Judith Gammon, Tax Collector

# TAX COLLECTOR'S REPORT

## SUMMARY OF TAX SALE/TAX LIEN ACCOUNTS

FISCAL YEAR ENDED DECEMBER 31, 1992 - (June 30, 1993)

### Tax Sale/Lien on Account of Levies

	<u>1992</u>	<u>1991</u>	<u>Prior</u>
Unredeemed Taxes Balance at Beg. of Fiscal Year:		\$336067.51	134421.72
Uncollected Interest:		286.12	
Liens Sold or Executed During Fiscal Year:	578957.87		
Mortgage Penalties	5704.00	3174.00	1206.00
Interest Collected After Sale/Lien Execution:	16861.02	38566.94	18791.04
Overpayments	74.26	1538.50	
Excess Debits		3.20	
TOTAL DEBITS:	\$601597.15	\$379636.27	\$154418.76
Remittance to Treasurer During Fiscal Year:			
Redemptions	\$228428.01	\$142538.44	\$ 57874.31
Interest/Costs After Sale or Lien Execution	19276.02	40153.94	19794.54
Abatements of Unredeemed Taxes	610.19	598.84	173.00
Unredeemed Taxes, Interest & Costs Deeded to Town	11225.25	11798.16	6770.01
Unredeemed Taxes on Initial Sale/Lien	338837.68	181740.36	26604.23 '90 26653.53 '89 16549.14 '88
Unredeemed Mtg. Penalties	3220.00	1449.00	
Unredeemed Interest		1357.53	
TOTAL CREDITS:	\$601597.15	\$379636.27	\$154418.76

Respectfully submitted,  
Judith Gammon, Tax Collector

TOWN TREASURER'S REPORT  
FISCAL YEAR ENDING DECEMBER 31, 1992

Cash Balance as of December 31, 1991 \$ 197,018.20

CURRENT RECEIPTS:

Selectmen . . . . .	\$ 266,227.65
Tax Collector . . . . .	4,841,765.74
Town Clerk. . . . .	195,071.00
Bank of NH, NOW Interest. . . . .	2,032.20
Merchants Nat'l, MM Interest. . . . .	10,726.96
Merchants Nat'l, CD Interest. . . . .	17,235.98
Merchants Nat'l, Loan . . . . .	<u>1,000,000.00</u>
Total Receipts:	\$6,333,059.53

Total Amount Available from all Sources:	\$6,530,077.73
Less: Total Expenditures per order of Selectmen:	<u>6,086,817.61</u>
Total cash balance on hand, December 31, 1992	\$ 443,260.12

MUNICIPAL MONEY MARKET ACCOUNT

Balance in Merchant Nat'l, December 31, 1991	\$ 177,131.24
Total Deposits	2,830,235.98
Total Interest Received	10,726.96
Total Withdrawals	<u>2,578,900.00</u>
Balance, December 31, 1992	\$ 439,194.18

MUNICIPAL CERTIFICATE OF DEPOSITS

Balance in Merchant Nat'l, December 31, 1991	\$ .00
Total Deposits	750,000.00
Total Interest Received	17,235.98
Total Withdrawals	<u>767,235.98</u>
Balance, December 31, 1992	.00

NORTHWOOD CONSERVATION COMMISSION-SAVINGS

Balance in Bank of NH, December 31, 1991	\$ 546.14
Total Deposits	1,268.93
Total Interest Received	46.63
Total Withdrawals	<u>.00</u>
Balance, December 31, 1992	\$ 1,861.70

# NORTHWOOD CONSERVATION COMMISSION-CD

Balance in Bank of NH, December 31, 1991	\$	24,812.28
Total Deposits		.00
Total Interest Received		1,129.10
Total Withdrawals		<u>.00</u>
Balance, December 31, 1992	\$	25,941.38

# DRUG ENFORCEMENT SAVINGS ACCOUNT

Balance in Bank of NH, December 31, 1991	\$	78.67
Total Deposits		.00
Total Interest Received		1.74
Total Withdrawals		<u>80.41</u>
Balance, December 31, 1992	\$	.00


# AMBULANCE FUND SAVINGS

Balance in Bank of NH, December 31, 1991	\$	13,261.97
Total Deposits		11,606.10
Total Interest Received		284.25
Total Withdrawals		<u>13,262.00</u>
Balance, December 31, 1992	\$	11,890.32

# LAGOON FUND SAVINGS

Balance in Bank of NH, December 31, 1991	\$	4,334.75
Total Deposits		1,495.00
Total Interest Received		73.62
Total Withdrawals		<u>4,000.00</u>
Balance, December 31, 1992	\$	1.903.37

Respectfully Submitted,

  
Joseph A. Knox, Treasurer



1991  
SUMMARY OF RECEIPT

Licenses, Permits & Fees	18588.80	
State of New Hampshire	143692.35	
General Government Fees	9016.59	
Sale of Fixed Assets	49957.53	
Interest Earnings	29995.14	
Rental Income	360.00	
Fines	2482.00	
Insurance Receipts	2351.47	
Unclassified Town Receipts	1059.33	
Received from Other Funds	18905.41	
Reimburse Health Insurance	2068.56	
	-----	
Total Receipts		278,477.18

# 1992 SUMMARY OF PAYMENTS

SELECTMEN EXPENSES	7,655.28	
ADMIN. ASSISTANT	33,094.63	
MODERATOR	348.32	
EXECUTIVE STAFF EXPENSES	37,883.15	
TOWN CLERK EXPENSES	11,383.33	
VOTER REG. EXPENSES	1675.37	
ELECTION ADMIN. EXPENSES	1,692.07	
ACCOUNTING EXPENSES	26,554.66	
AUDITING EXPENSES	5,950.00	
ASSESSING EXPENSES	25,928.01	
TAX COLLECTOR EXPENSES	211,191.27	
TREASURY EXPENSES	3,523.36	
TRUSTEE OF TRUST FUNDS	766.68	
BUDGET COMM EXPENSES	736.74	
LEGAL EXPENSES	20,978.03	
PERSONNEL DEPARTMENT	39,357.02	
PLANNING BOARD	9,181.64	
ZONING BOARD	179.00	
GENERAL GOVERNMENT BUILDINGS	20,570.41	
CEMETRIES	2,162.03	
INSURANCES	36,673.00	
REGIONAL ASSOCIATION	2,072.00	
POLICE	172,152.91	
AMBULANCE	18,295.72	
FIRE	110,844.74	
BUILDING INSPECTOR	17,351.11	
EMERGENCY MANAGEMENT	1,060.31	
HIGHWAYS	87,601.52	
STREET LIGHTING	2,145.19	
SANITATION	23,760.99	
LAMPREY REGIONAL	85,873.66	
HEALTH OFFICE	2,268.60	
ANIMAL CONTROL	1,332.49	
HEALTH AGENCIES	24,792.00	
WELFARE	23,553.61	
RECREATION	15,137.54	
LIBRARY	40,546.69	
PATRIOTIC DAYS	500.00	
CONSERVATION	1,526.85	
INTEREST	44,366.16	
CAPITAL OUTLAY	22,808.41	
TRANSFERED SPECIAL REV. FUND	13,262.00	
ENCUMBERED SP. FUNDS	650.00	
ENCUMBERED CAPITOL OUTLAY	500.00	
UNBUDGETED APPROPRIATIONS	3,189,340.00	
UNBUDGETED TAX LIEN	578,957.87	
TOTAL EXPENDED '92		4,978,184.37
ENCUMBERED PURCHASE ORDERS		2,087.17
GRAND TOTAL EXPENDED '92		4,980,271.54

TOWN OF NORTHWOOD  
EMPLOYEES 1992

P. DONALD ARSENAULT	327.75	GLORIA J. O'CONNOR	467.52
JOANN W. BAILEY	500.00	ROSS C. OBERLIN	30666.09
RONALD A. BARRETT, SR	3689.33	SUSAN M. ONIMUS	242.50
TRAS G. BERG	206.25	JUDY C. PEASE	1501.50
STEPHEN J. BERGSTROM	70.00	ELEANOR T. PINKHAM	1500.00
DONNA C. BUNKER	14904.79	MARIE C. POTREPKA	222.07
ROBERT H. CAFMEYER	3630.00	PHILIP E. PRATT	651.56
CATHY L. CALEF	1229.00	PHYLLIS L. REESE	303.75
LISA CARR	973.75	SHARON RICH	1980.00
MERRITT J. CAVANAUGH	1813.23	HERBERT W. RICH, JR	7100.91
TRUE W. CHESLEY	394.76	HARRY E. RING	170.01
DAVID T. CIANFRINI	1089.40	LINDA J. RUSSELL	236.25
MICHAEL D'ALESSANDRO	31561.76	MARI-SAMUELS-ARSENEAULT	1200.00
KENNETH W. D'ANGELO	461.12	DAVID F. SAULNIER	1222.02
MAUREEN A. DESROSIER	265.00	JAMIES P. SAVAGE	268.75
RICHARD E. DROWN	3527.59	LINDA L. SCHLIEDER	928.53
L. DENNIS GAGNON	10193.45	MARCIA J. SEVERANCE	9090.23
JUDITH W. GAMMON	13425.76	PAT A. STEAD	4853.86
ANNE L. GARCEAU	107.37	MARYLOU B. TUTTLE	17054.72
CATHERINE A. GLOSSER	10989.35	FREDERICK P. TWOMBLY	40.38
JUDY A. GLOVER	3636.10	DANIEL P. WARD	5503.34
BRUCE C. GRAHAM	1072.19	JAMES A. WILSON	2828.13
DAVID B. GREENWOOD	11264.66	JAMES D. WILSON	15960.24
AMY HERNON	140.00	ROBERT E. YOUNG	750.00
HEATHER HERNON	460.00		
CHARLES HILLNER	9364.07		
MICHAEL L. HOISINGTON	24650.29		386487.05
DAWN-MARIE HUDSON	2639.44		
JOHN H. JACOBSMEYER, JR	2758.88		
HEATHER N. JAMES	253.75		
DEBORAH JEAN JASKOLKA	20814.93		
BENJAMIN R. JEAN	1349.47		
ARLENE W. JOHNSON	8155.94		
HELEN B. JOHNSON	391.25		
ROBERT A. JOHNSON	323.57		
SAMUEL JOHNSON	143.44		
JOSEPH A. KNOX	3009.39		
MARION J. KNOX	28253.35		
WENDY LANDRY	132.50		
JEAN LANE	12.75		
MAXWELL LEBLANC	65.00		
RICHARD A. LEWIS	1530.00		
MELISA A. LORD	261.25		
JUDITH ANN LOUNSBURY	13795.70		
JOSEPH M. LOVELY	5021.72		
KEVIN D. MADISON	23503.57		
DEBORAH J. MANN	2335.92		
ANNE M. MARQUIS	10726.89		
CINDY MCCARTHY	640.00		
ERIC F. MCMULLIN, SR	101.84		
DANIEL S. MCNALLY	1280.16		
FRANK A. MCPHEE, III	696.50		
GERALD J. NEWMAN, SR	3600.51		

## MILEAGE &amp; MISC REIMBURSEMENTS

JEFFREY ANDERSON	453.60
STEVEN W. ANDERSON	422.48
P. DONALD ARSENAULT	383.64
GEORGE ASHFORD	474.33
CHARLES BAILEY	518.00
STEPHEN A. BAILEY	420.00
VINCENT BANE	374.33
MICHAEL BARNETT	578.18
JAMES P. BARNER, JR	27.78
FRED BASSETT	500.00
STEPHEN BERGSTROM	552.36
MICHAEL BRADY	24.33
DONNA BUNKER	1039.59
WILLIAM CALEF	2177.92
CATHY CALEF	485.02
MICHAEL CHANDLER	424.33
BETSY COLBURN	724.92
RICH CORNING	458.71
STEPHEN CONWAY	582.22
MICHAEL CORSON	100.00
MIKE D'ALESSANDRO	36.38
CAROL DEVEAU	434.75
FRED DEVEAU	398.33
JUDY GAMMON	359.53
SUSAN HOAG	20.16
MIKE HOISINGTON	115.15
DEBORAH JASKOLKA	20.24
WILLIAM JEFFERY	224.33
ARLENE JOHNSON	500.74
HELEN JOHNSON	59.63
MARION KNOX	335.46
JOSEPH KNOX	233.44
GREGORY LEBLANC	250.00
ROBERT LINDQUIST	616.39
JUDY LOUNSBURY	18.06
DEBBIE LUSSIER	350.00
KEVIN MADISON	351.68
MARK MILLIGAN	126.81
ROSS OBERLIN	73.50
EDWARD O'CONNOR	420.00
JUDY PEASE	10.15
GEORGE REESE	66.88
HARRY RING	500.00
CHARLES ROY	24.33
MARICA SEVERANCE	130.00
WENDY SMITH	25.00
PAT STEAD	482.01
ANN STROUT	394.30
ROBERT TOMASELLO	92.50
ANDREAS TURNER	56.34
MARYLOU TUTTLE/PD PETTYCA	614.69
NANCY VOORHIS	57.00
WILLIAM VASSELIAN	31.74
BLAKE WATSON	350.00
JAMES WILSON	123.19

## OTHER VENDORS

ACTION GLASS	295.55
AIRAMAR MECHANICAL	256.00
JOSEPH ARSENAULT	255.01
ADVANCED TECH WASTE SER	2004.98
R. BAILEY & CO. INC	1082.00
BARRETT PAVING MATERIALS	1644.30
BAR EXCAVATING, INC	752.00
BETH BARNES	25.00
JANE BELL	58.44
STEPHEN BERGSTROM	13658.03
BOW LAKE BLDRS	460.40
STEPHANIE BUZZELL	19.13
TRUE CHESLEY	5838.00
CONCORD SAND/GRAVEL	4526.35
DOWST AUTO BODY	879.10
DPW ASSOCIATES	519.00
L. SHERMAN ELLIOT	2800.00
E.W. SLEEPER	900.00
MARY FRAMBACH	198.00
SHERYL FRISBIE	17.00
ALLEN GOULD & C. BATEMAN	14777.50
BATEMAN CONSTR.	264.00
ALLEN GOULD LOGGING	7963.00
BATEMAN EXCAVATING, INC	32087.00
GRANITE STATE MINERAL	7224.98
EVERETT HEALD	335.00
ALLAN G. HOLMES	693.10
HOWARD P. FAIRFIELD, INC	64.78
J&B SALES OF LEE	1285.00
JIM'S SMALL ENGINE REPAIR	501.90
JEAN LANE	47.82
LANGLOIS ELECTRIC	164.00
LINDQUIST MACHINE	2503.23
LIFETIME CONSTRUCTION	1732.50
DENIS LIZOTTE	5186.00
MTS, INC	503.18
NE BARRICADE CORP	582.75
NORTHERN GRADING SERV	3990.00
NORTHWOOD GARAGE	6196.72
SONIA NOYES	216.00
J. PERRY RICHARDSON	256.80
HAZEL SAUNDERS	17.00
SPIKE'S PUMPING SERVICE	800.00
SUNCOOK VALLEY SECURITY	240.00
M.D. TASKER CONSTR.	7552.00
WEATHER GUARD, INC	486.01



# Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

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## INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of  
the Board of Selectmen  
Town of Northwood  
Northwood, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Northwood as of and for the year ended December 31, 1992, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Northwood as of December 31, 1992, and the results of its operations (and cash flows of its nonexpendable trust funds) for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Northwood. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

January 22, 1993

*Plodzik & Sanderson*  
*Professional Association*



EXHIBIT A  
TOWN OF NORTHWOOD, NEW HAMPSHIRE  
Combined Balance Sheet - All Fund Types and Account Groups  
December 31, 1992

	<u>Governmental Fund Types</u>	
<u>ASSETS AND OTHER DEBITS</u>	<u>General</u>	<u>Special Revenue</u>
<u>Assets</u>		
Cash and Equivalents	\$ 443,260	\$41,597
Investments		
<u>Receivables (Net of</u>		
<u>Allowances For Uncollectibles)</u>		
Taxes	1,168,798	
Accounts	1,003	2,564
Interfund Receivable		3,214
<u>Other Debits</u>		
Amount To Be Provided For		
Retirement of General Long-term Debt		
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b><u>\$1,613,061</u></b>	<b><u>\$47,375</u></b>
 <u>LIABILITIES AND EQUITY</u>		
<u>Liabilities</u>		
Accrued Payroll and Benefits	\$ 14,398	\$
Intergovernmental Payable	1,285,334	
Interfund Payable	3,214	
Capital Leases Payable		
Compensated Absences Payable		
Total Liabilities	<u>\$1,302,946</u>	
<u>Equity</u>		
<u>Fund Balances</u>		
Reserved For Endowments		
Reserved For Encumbrances	4,196	
Reserved For Special Purposes		
<u>Unreserved</u>		
Designated For Special Purposes		47,375
Undesignated	305,919	
Total Equity	<u>310,115</u>	<u>47,375</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b><u>\$1,613,061</u></b>	<b><u>\$47,375</u></b>

<u>Fiduciary Fund Type</u>	<u>Account Group</u>	<u>Total (Memorandum Only)</u>
<u>Trust Funds</u>	<u>General Long- Term Debt</u>	
\$ 30,982	\$	\$ 515,839
357,205		357,205
		1,168,798
		3,567
		3,214
	<u>35,675</u>	<u>35,675</u>
<u>\$388,187</u>	<u>\$35,675</u>	<u>\$2,084,298</u>
\$	\$	\$ 14,398
16,963		1,302,297
		3,214
	2,785	2,785
	<u>32,890</u>	<u>32,890</u>
<u>16,963</u>	<u>35,675</u>	<u>1,355,584</u>
197,219		197,219
		4,196
174,005		174,005
		47,375
		<u>305,919</u>
<u>371,224</u>		<u>728,714</u>
<u>\$388,187</u>	<u>\$35,675</u>	<u>\$2,084,298</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B  
TOWN OF NORTHWOOD, NEW HAMPSHIRE  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For the Fiscal Year Ended December 31, 1992

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	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>Revenues</u>		
Taxes	\$4,341,100	\$
Licenses and Permits	212,380	
Intergovernmental	135,587	
Charges For Services	9,016	11,146
Miscellaneous	88,274	5,660
<u>Other Financing Sources</u>		
Operating Transfers In	<u>17,340</u>	<u>1,565</u>
<u>Total Revenues and Other Financing Sources</u>	<u>4,803,697</u>	<u>18,371</u>
<u>Expenditures</u>		
<u>Current</u>		
General Government	311,378	499
Public Safety	325,538	3
Highways and Streets	124,112	
Sanitation	109,797	
Health	28,473	
Welfare	23,658	75
Culture and Recreation	55,610	1,100
Conservation	1,628	
Capital Outlay	31,785	
<u>Debt Service</u>		
Interest	44,366	
Intergovernmental	3,524,028	
<u>Other Financing Uses</u>		
Operating Transfers Out	<u>14,412</u>	<u>17,340</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>4,594,785</u>	<u>19,017</u>
<u>Excess (Deficiency) of Revenues and</u>		
<u>Other Financing Sources Over (Under)</u>		
<u>Expenditures and Other Financing Uses</u>	208,912	(646)
<u>Fund Balances - January 1</u>	<u>101,203</u>	<u>48,021</u>
<u>Fund Balances - December 31</u>	<u>\$ 310,115</u>	<u>\$47,375</u>

<u>Fiduciary Fund Type Expendable Trust</u>	<u>Total (Memorandum Only)</u>
\$	\$4,341,100
	212,380
	135,587
	20,162
4,779	98,713
<u>13,912</u>	<u>32,817</u>
<u>18,691</u>	<u>4,840,759</u>
	311,877
	325,541
	124,112
	109,797
	28,473
	23,733
100	56,810
	1,628
	31,785
	44,366
	3,524,028
<u>100</u>	<u>31,752</u>
<u>100</u>	<u>4,613,902</u>
18,591	226,857
<u>61,830</u>	<u>211,054</u>
<u>\$80,421</u>	<u>\$ 437,911</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT C  
TOWN OF NORTHWOOD, NEW HAMPSHIRE  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual (GAAP Basis)  
General and Special Revenue Funds  
For the Fiscal Year Ended December 31, 1992

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$4,318,576	\$4,341,100	\$ 22,524
Licenses and Permits	200,562	212,380	11,818
Intergovernmental	133,849	135,587	1,738
Charges For Services	7,000	9,016	2,016
Miscellaneous	39,000	88,274	49,274
<u>Other Financing Sources</u>			
Operating Transfers In	17,340	17,340	
<u>Total Revenues and Other Financing Sources</u>	<u>4,716,327</u>	<u>4,803,697</u>	<u>87,370</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	328,084	311,378	16,706
Public Safety	340,129	325,538	14,591
Highways and Streets	168,032	124,112	43,920
Sanitation	116,890	109,797	7,093
Health	28,740	28,473	267
Welfare	90,644	23,658	66,986
Culture and Recreation	57,359	55,610	1,749
Conservation	1,741	1,628	113
<u>Debt Service</u>			
Interest	50,000	14,412	
Capital Outlay	38,611	31,785	6,826
<u>Other Financing Uses</u>			
Operating Transfer Out	14,412	14,412	
Intergovernmental	3,524,028	3,524,028	
<u>Total Expenditures and Other Financing Uses</u>	<u>4,758,670</u>	<u>4,594,785</u>	<u>163,885</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	(42,343)	208,912	251,255
<u>Fund Balances - January 1</u>	<u>101,203</u>	<u>101,203</u>	
<u>Fund Balances - December 31</u>	<u>\$ 58,860</u>	<u>\$ 310,115</u>	<u>\$251,225</u>



Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$4,318,576	\$4,341,100	\$22,524
			200,562	212,380	11,818
			133,849	135,587	1,738
	11,146	11,146	7,000	20,162	13,162
	5,660	5,660	39,000	93,934	54,934
<u>1,525</u>	<u>1,565</u>	<u>40</u>	<u>18,865</u>	<u>18,905</u>	<u>40</u>
<u>1,525</u>	<u>18,371</u>	<u>16,846</u>	<u>4,717,852</u>	<u>4,822,068</u>	<u>104,216</u>
	499	(499)	328,084	311,877	16,207
	3	(3)	340,129	325,541	14,588
			168,032	124,112	43,920
			116,890	109,797	7,093
			28,740	28,473	267
	75	(75)	90,644	23,733	66,911
1,525	1,100	425	58,884	56,710	2,174
			1,741	1,628	113
			50,000	44,366	5,734
			38,611	31,785	6,826
	17,340	(17,340)	14,412	31,752	(17,340)
<u>1,525</u>	<u>19,017</u>	<u>(17,492)</u>	<u>3,524,028</u>	<u>3,524,028</u>	
	(646)	(646)	(42,343)	208,266	250,609
<u>48,021</u>	<u>48,021</u>		<u>149,224</u>	<u>149,224</u>	
<u>\$48,021</u>	<u>\$47,375</u>	<u>\$ (646)</u>	<u>\$ 106,881</u>	<u>\$ 357,490</u>	<u>\$250,609</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT D  
TOWN OF NORTHWOOD, NEW HAMPSHIRE  
Statement of Revenues, Expenses and Changes in Fund Balance  
All Nonexpendable Trust Funds  
For the Fiscal Year Ended December 31, 1992

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	<u>Fiduciary Fund Type Nonexpendable Trust Funds</u>
<u>Operating Revenues</u>	
New Funds	\$ 3,600
Interest and Dividends	<u>16,859</u>
<u>Total Operating Revenues</u>	<u>20,459</u>
<u>Operating Expenses</u>	
<u>Trust Income Distributions</u>	
Cemetery	12,002
School Purposes	20
Other	<u>20</u>
<u>Total Operating Expenses</u>	<u>12,042</u>
<u>Income Before Operating Transfers</u>	<u>8,417</u>
<u>Operating Transfers</u>	
Transfers In	500
Transfers Out	<u>(1,565)</u>
<u>Total Operating Transfers</u>	<u>(1,065)</u>
<u>Net Income</u>	7,352
<u>Fund Balance - January 1</u>	<u>283,451</u>
<u>Fund Balance - December 31</u>	<u>\$290,803</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT E  
TOWN OF NORTHWOOD, NEW HAMPSHIRE  
Statement of Cash Flows  
All Nonexpendable Trust Funds  
For the Fiscal Year Ended December 31, 1992

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	Fiduciary Fund Type <u>Nonexpendable Trust Funds</u>
<u>Cash Flows From Operating Activities</u>	
Interest and Dividends Received	\$ 16,859
New Funds Received	3,600
Trust Income Distributions	(12,042)
Operating Transfers In - From Other Funds	500
Operating Transfers Out - To Other Funds	<u>(1,565)</u>
<u>Net Cash Provided By Operating Activities</u>	7,352
<u>Cash - January 1</u>	<u>283,451</u>
<u>Cash - December 31</u>	<u>\$290,803</u>
 <i>Reconciliation of Net Income to Net Cash Provided by Operating Activities</i>  	
<u>Net Income</u>	<u>\$ 7,352</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Northwood, New Hampshire was incorporated in 1773 and operates under a Selectmen form of government.

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Governmental Reporting Entity

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, *Defining the Governmental Reporting Entity*, the Town of Northwood includes all funds, account groups, agencies, boards, commissions, authorities, and other potential component units that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The basic--but not the only--criterion for including a potential component unit in the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to influence operations significantly, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

The following organizations are not part of the Town and are excluded from the accompanying financial report:

Northwood School District  
Northwood Ridge Water Precinct

The Northwood School District is excluded from the Town's reporting entity, because the Town does not exercise any oversight or control over District

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

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activities. Further, the Town has no responsibility for the budget, debt, financing deficits or fiscal management of the School District. Additionally, the Town does not influence the operation of the District in any respect other than to pay over District Assessments as requested by the School District.

The Northwood Ridge Water Precinct is excluded from the Town's reporting entity because the Town does not exercise any oversight or control over District activities. Further, the Town has no responsibility for the budget, debt, financing deficits or fiscal management of the Fire District. Additionally, the Town does not influence the operation of the District in any respect other than to pay over District Assessments as requested by the District.

B. Basis of Presentation - Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

*Governmental Fund Types*

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

**General Fund** - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

- Special Trust Funds Income Account
- Drug Enforcement Program
- Conservation Commission
- Ambulance Replacement
- Lagoon Fee



TOWN OF NORTHWOOD, NEW HAMPSHIRE

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*Fiduciary Fund Types*

**Fiduciary Fund Types** - These funds account for assets held by the Town as a trustee for individuals, private organizations, and other units of governments.

The following funds are included in this fund type:

Nonexpendable Trust Funds

Town Trusts:

Cemetery Perpetual Care

Library Trusts

Other Miscellaneous Trusts

Expendable Trust Funds

Town Trusts - Library Purposes

Capital Reserve

*Account Groups*

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

**General Fixed Assets Account Group** - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

**General Long-Term Debt Account Group** - This account group is established to account for all long-term debt of the Town.

*Total Columns (Memorandum Only) on Combined Statements*

Amounts in the "Totals (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Totals (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

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C. Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All nonexpendable trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

The accounts of the Governmental and Expendable Trust are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgetary Accounting

*General Budget Policies*

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and all Special Revenue Funds. Budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered. Expenditures may not legally exceed budgeted appropriations in total.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

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State Statutes require balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end. In 1992, the beginning General Fund balance was applied as follows:

Unreserved Fund Balance	
Used to Reduce Tax Rate	\$24,753
Beginning Fund Balance -	
Reserved for Encumbrances	<u>21,786</u>
Total Use of Beginning Fund Balance	<u>\$46,539</u>

*Encumbrances*

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

*Reconciliation of Town Budget to GAAP Basis of Accounting*

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles ("GAAP"), reconciliations of the excesses (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended December 31, 1992 were required as follows:

	General Fund	Special Revenue Funds
Total Appropriations budgetary basis (legally adopted budget)	\$4,741,080	\$1,525
Adjusted to restate budget to GAAP basis		
Carryover appropriations		
Reserve for encumbrances beginning of period	21,786	
Reserve for encumbrances end of period	<u>(4,196)</u>	<u>          </u>
Total Appropriations - GAAP Basis	<u>\$4,758,670</u>	<u>\$1,525</u>

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

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E. Assets, Liabilities and Fund Equity

*Cash and Equivalents*

The Town Treasurer is authorized by State statutes to invest excess funds "in obligations of the U.S. Government, in savings bank deposits of banks incorporated under laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the Laws of the State of New Hampshire or in national banks located within the Commonwealth of Massachusetts."

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

*Investments*

The Town is authorized by statute to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with other Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

Investments are stated at cost or, in the case of donated investments, at the market value on the date of bequest or receipt.

*Receivables*

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, uncollected taxes that were not lienied within statutory time limits, unredeemed accounts that were beyond the two-year statutory period for deeding and certain other accounts deemed by management to have questionable collectability, have been reserved. Reserved amounts are not reflected as Taxes Receivable and amounted to \$165,792 at December 31, 1992.

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Northwood annually recognizes all taxes receivable at the end of the fiscal year unless reserved as explained above.

The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance,



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would give a misleading impression of the Town's ability to meet its current and future obligations. On December 7, 1984, the Governmental Accounting Standards Board (GASB), in response to a related inquiry, gave justification for this deviation from the generally accepted 60-day rule on revenue recognition, concluding that the circumstances relating to the responsibility for and the payment of intergovernmental expenditures in New Hampshire were unusual and therefore justified a period of greater than 60 days. This practice is consistent with the previous year.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

- b. Various service charges (ambulance, police, and lagoon) are recorded as revenue for the period when service was provided. The receivables for such services are shown on the balance sheet net of an allowance for estimated uncollectibles calculated at 64% of the amount billed for ambulance service in 1992.

*Interfund Receivables and Payables*

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services. The accompanying governmental, and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

*Long-Term Liabilities*

**General Obligation Debt** - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

**Compensated Absences** - It is the Town's policy to permit employees to accumulate a limited amount of earned but unused vested benefits, which will be paid to employees upon separation from the Town's service. In Governmental Fund Types and Fiduciary Fund Types, the cost of vested benefits paid or expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability of the fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, *Accounting for Compensated*



TOWN OF NORTHWOOD, NEW HAMPSHIRE

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*Absences*, no liability is recorded for nonvesting accumulating rights to receive benefits.

*Fund Equity*

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

**Reserved for Endowments** - represents the balance of Nonexpendable Trust Funds of which the principal must be held for investment and for which only the income may be expended for specific purposes.

**Reserved for Encumbrances** - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

**Reserved for Special Purposes** - is used to account for unencumbered balance of restricted funds. These include the uncommitted balance of the Town's Expendable Trust Funds.

*Revenues, Expenditures and Expenses*

Substantially all governmental fund revenues are accrued except for miscellaneous fees, permits, fines and charges for services which are reported on the cash basis in the General Fund. Property taxes are reflected on the modified accrual basis of accounting as explained above.

**Compensated Absences:** Town employees are entitled to certain compensated absences based on their length of employment.

NOTE 2 - ASSETS

A. Cash and Equivalents

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

*Category 1* Includes deposits that are insured (Federal Depository Insurance).

*Category 2* Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.

*Category 3* Includes deposits that are uninsured and uncollateralized.

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	Category			Total	
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Bank Balance</u>	<u>Book Balance</u>
Bank deposits	<u>\$210,311</u>	<u>\$ -0-</u>	<u>\$539,124</u>	<u>\$749,435</u>	<u>\$515,839</u>

B. Investments

Investments made by the Town are summarized below.

	<u>Carrying Amount</u>	<u>Market Value</u>
US Government Obligations	\$ 69,718	\$ 69,718
Mutual Funds	29,806	33,036
Certificates of Deposit (with original maturities in excess of 90 days)	<u>257,681</u>	<u>257,681</u>
<u>Total Investments</u>	<u>\$357,205</u>	<u>\$360,435</u>

C. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around May 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The May 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, the New Hampshire Department of Revenue Administration establishes and raises through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Northwood School District and Rockingham County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

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The tax rate for the year ended December 31, 1992, was as follows:

Municipal Portion	\$ 3.51
School Tax Assessment	14.21
County Tax Assessment	<u>.86</u>
<u>Total</u>	<u>\$18.58</u>

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on March 13 placed a lien for all uncollected 1991 property taxes.

Taxes receivable at December 31, 1992, are as follows:

<u>Property Taxes</u>	
Levy of 1992 (second semi-annual billing)	\$ 468,409
Levy of 1992 (first semi-annual billing)	270,127
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1991	338,838
Levy of 1990	181,740
Levy of 1989	26,604
Levy of 1988	26,654
Levy of 1987	16,549
Current Use Taxes	2,076
Yield Taxes	3,593
Less: Reserve for estimated uncollectible taxes	<u>(165,792)</u>
<u>Total Receivable</u>	<u>\$1,168,798</u>

D. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1992 are as follows:

TOWN OF NORTHWOOD, NEW HAMPSHIRE

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<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$	\$3,214
<u>Special Revenue Funds</u>		
Special Trust Funds Income Account	1,645	
Conservation Commission	<u>1,569</u>	<u>          </u>
<u>Totals</u>	<u>\$3,214</u>	<u>\$3,214</u>

E. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During 1992, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. and the compensation funds of the New Hampshire Worker's Compensation Fund. These two entities are considered public entity risk pools, currently operating as a common risk management and insurance program for member towns and cities.

The Compensation Fund was organized to provide statutory Worker's Compensation coverage and is self-sustaining through annual member premiums. The Property-Liability Insurance Trust, Inc. provides certain property and liability coverage. The program includes a Loss Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000. Reinsurance is secured from other insurance companies for incurred losses over \$200,000. For the year ended June 30, 1989, the program includes Loss Funds from which is paid up to \$150,000 for each and every covered property, crime and liability loss that exceeds \$1,000.

Both fund agreements permit the pool to make additional assessments to members should there be a deficiency in trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of an additional assessment in any of the past years.

The Town continues to carry commercial insurance for all other risks of loss, including employee and public official fidelity bonds, health and accident insurance.

NOTE 3 - LIABILITIES

A. Intergovernmental Payable

Payables due other governments at December 31, 1992 include:



TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

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<u>General Fund</u>	
Balance of School District	
Assessment due Northwood School District	\$1,285,334
<u>Trust Funds</u>	
Capital Reserve:	
Balance of Capital Reserve	
Fund due Northwood School District	<u>16,963</u>
<u>Total Intergovernmental Payable</u>	<u>\$1,302,297</u>

B. Defined Benefit Pension Plan

*Plan Description and Provisions*

Town employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer cost-sharing public employee retirement system (PERS). The payroll for Town employees covered by the System for the year ended December 31, 1992, was \$130,000; the Town's total payroll was \$386,487.

All Town full-time employees are eligible to participate in the System. The System is divided into two employee groups; Group I - teachers and all other employees except firefighters and police officers, and Group II - firefighters and police officers.

Group I Employees who retire at or after age 60 are entitled to retirement benefits equal to 1.667% of the average of their three highest-paid years of compensation, multiplied by their years of service. Earlier retirement allowances at reduced rates are available after age 45 with 10 years of service. Benefits fully vest upon reaching 20 years of service or attaining age 60.

Group II Employees are subject to the same age and vesting requirements as Group I employees. They are, however, entitled to retirement benefits equal to 2.5% of the average of their three highest-paid years of service, multiplied by their years of service, not to exceed 40.

The System also provides death and disability benefits, and cost-of-living increases have been periodically granted to retirees by the State Legislature.

*Description of Funding Policy*

The System is financed by contributions from both the employees and the Town. By State statute, Group I employees are required to contribute 5% of gross earnings up to the Social Security taxable wage limit, with 9.2% of the excess wages. Group II employees are required to contribute 9.3% of gross earnings. The Town must contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended December 31, 1992, was as follows:



TOWN OF NORTHWOOD, NEW HAMPSHIRE

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Town's Portion	\$ 6,666
Employees' Portion	<u>12,090</u>
<u>Total</u>	<u>\$18,756</u>

The amount shown as "pension benefit obligation" in the System's financial statements is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1991, for the System as a whole, determined through an actuarial valuation performed as of that date, was \$1,676.3 million. The System's net assets available for benefits on that date (valued at market) were \$1,467.2 million. The System holds none of the Town's securities.

*Trend Information*

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available for only four years and is presented in the System's June 30, 1991, annual financial report (the latest year available).

Deferred Compensation Plan - The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Town employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The plan is administered by an independent company, and the Town remits all compensation deferred to this administrator for investment as requested by the participant employees. All compensation deferred and funded under the plan, all investments purchased and all income attributable thereto are solely the property and rights of the Town (until paid or made available to the employee or other beneficiary), subject only to the claims of the Town's general creditors. Participants' rights under the plan are equal to those of general creditors of the Town in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of Management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Town believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

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D. Long-Term Debt

*Capital Lease Agreements for Equipment*

The Town has entered into a lease-purchase agreement for a copy machine which provides for annual principal and interest payments as follows:

<u>Fiscal Year Ending</u> <u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1993	\$1,914	\$243	\$2,157
1994	<u>871</u>	<u>28</u>	<u>899</u>
<u>Totals</u>	<u>\$2,785</u>	<u>\$271</u>	<u>\$3,056</u>

Payments of \$1,688 principal and \$469 interest were made in the fiscal year ending December 31, 1992. The lease-purchase agreement contains a non-appropriation funding clause whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

*Compensated Absences*

The Town has recognized \$32,890 as an accrued liability for compensated absences which is reflected in the General Long-Term Debt Account Group.

Total Long-Term Debt

Capital Leases Payable	\$ 2,785
Compensated Absences Payable	<u>32,890</u>
<u>Total</u>	<u>\$35,675</u>

NOTE 6 - FUND EQUITY

A. Reservations of Fund Balances

*Reserve for Encumbrances*

Funds encumbered at year end were as follows:

General Fund (as detailed in Schedule A-2)	<u>\$4,196</u>
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TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

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*Reserved for Special Purposes*

In the Trust Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Fund which may be spent for the purposes specified as follows:

<u>Nonexpendable Trust Funds (Income Balances)</u>	
Cemetery	\$ 77,047
Library	7,923
Miscellaneous	8,614
Total Nonexpendable Trust Funds	<u>93,584</u>
<u>Capital Reserve Funds</u>	
Ambulance	24,359
Highway Equipment	15,162
Highway Safety Equipment	957
Fire Truck	24,934
Town Hall	13,091
Pine Grove	665
Total Capital Reserve Funds	<u>79,168</u>
<u>Other Expendable Town Trusts</u>	
Library	<u>1,253</u>
<u>Total</u>	<u>\$174,005</u>

*Reserved for Endowments*

The reserved for endowments at December 31, 1992 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal balances of the Town's Nonexpendable Trust Funds at December 31, 1992 are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
Cemetery	\$150,251
Library	29,481
Miscellaneous	<u>17,487</u>
<u>Total</u>	<u>\$197,219</u>

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

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*Designated for Special Purposes*

The \$47,375 designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years is as follows:

<u>Special Revenue Funds</u>	
Special Trust Fund Income Account	\$ 1,645
Conservation Commission	29,372
Ambulance Replacement Fund	14,405
Lagoon Fee Fund	<u>1,953</u>
<u>Total</u>	<u>\$47,375</u>

NOTE 8 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

A. Litigation

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

EXHIBIT B-2  
TOWN OF NORTHWOOD, NEW HAMPSHIRE  
Special Revenue Funds  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended December 31, 1992*

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	Special Trust Funds <u>Income Account</u>	Drug Enforcement <u>Program</u>	Conservation <u>Commission</u>
<u>Revenues</u>			
Charges For Services	\$	\$	\$
Miscellaneous		2	3,875
<u>Other Financing Sources</u>			
Operating Transfers In	<u>1,565</u>	<u>      </u>	<u>      </u>
<u>Total Revenues and Other Financing Sources</u>	<u>1,565</u>	<u>2</u>	<u>3,875</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	499		
Public Safety		3	
Welfare	75		
Culture and Recreation	1,100		
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>      </u>	<u>78</u>	<u>      </u>
<u>Total Expenditures and Other Financing Uses</u>	<u>1,674</u>	<u>81</u>	<u>      </u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	(109)	(79)	3,875
<u>Fund Balances - January 1</u>	<u>1,754</u>	<u>79</u>	<u>25,497</u>
<u>Fund Balances - December 31</u>	<u>\$1,645</u>	<u>\$-0-</u>	<u>\$29,372</u>



<u>Ambulance Replacement Fund</u>	<u>Lagoon Fee Fund</u>	<u>Total</u>
\$11,146 285	\$ 1,498	\$11,146 5,660
<u>          </u>	<u>          </u>	<u>1,565</u>
<u>11,431</u>	<u>1,498</u>	<u>18,371</u>
		499 3 75 1,100
<u>13,262</u>	<u>4,000</u>	<u>17,340</u>
<u>13,262</u>	<u>4,000</u>	<u>19,017</u>
(1,831)	(2,502)	(646)
<u>16,236</u>	<u>4,455</u>	<u>48,021</u>
<u>\$14,405</u>	<u>\$1,953</u>	<u>\$47,375</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT A-3  
TOWN OF NORTHWOOD, NEW HAMPSHIRE  
General Fund  
*Statement of Changes in Unreserved - Undesignated Fund Balance  
For the Fiscal Year Ended December 31, 1992*

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<u>Unreserved - Undesignated</u> <u>Fund Balance - January 1</u>	\$ 79,417	
<u>Deductions</u>		
Unreserved Fund Balance Used To Reduce the 1992 Tax Rate	<u>24,753</u>	\$ 54,664
<u>Additions</u>		
<u>1992 Budget Summary</u>		
Revenue Surplus (Exhibit A-1)	\$ 87,370	
Unexpended Balance of Appropriations (Exhibit A-2)	<u>163,885</u>	
1992 Budget Surplus		<u>251,255</u>
<u>Unreserved - Undesignated</u> <u>Fund Balance - December 31</u>		<u>\$305,919</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT C-1  
TOWN OF NORTHWOOD, NEW HAMPSHIRE  
Trust Funds  
Combining Balance Sheet  
December 31, 1992

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	Trust Funds			
	Expendable		Nonexpendable	
	Town	Capital Reserve	Town	Total
<u>ASSETS</u>				
Cash and Equivalents	\$1,253	\$ 1,622	\$ 28,107	\$ 30,982
Investments		<u>94,509</u>	<u>262,696</u>	<u>357,205</u>
TOTAL ASSETS	<u>\$1,253</u>	<u>\$96,131</u>	<u>\$290,803</u>	<u>\$388,187</u>
 <u>LIABILITIES AND EQUITY</u>				
<u>Liabilities</u>	\$	\$16,963	\$	\$ 16,963
<u>Equity</u>				
<u>Fund Balances</u>				
Reserved For Endowments			197,219	197,219
Reserved For Special Purposes	<u>1,253</u>	<u>79,168</u>	<u>93,584</u>	<u>174,005</u>
Total Equity	<u>1,253</u>	<u>79,168</u>	<u>290,803</u>	<u>371,224</u>
TOTAL LIABILITIES AND EQUITY	<u>\$1,253</u>	<u>\$96,131</u>	<u>\$290,803</u>	<u>\$388,187</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT C-2  
TOWN OF NORTHWOOD, NEW HAMPSHIRE  
Fiduciary Fund Type  
Expendable Trust Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended December 31, 1992

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	<u>Town</u>	<u>Capital Reserve Funds</u>	<u>Total</u>
<u>Revenues</u>			
New Funds	\$1,000	\$	\$ 1,000
Interest and Dividend Income	40	3,739	3,779
<u>Other Financing Sources</u>			
Operating Transfers In	<u>      </u>	<u>13,912</u>	<u>13,912</u>
<u>Total Revenues and Other Financing Sources</u>	1,040	17,651	18,691
<u>Expenditures</u>			
<u>Current</u>			
Culture and Recreation	<u>100</u>	<u>      </u>	<u>100</u>
<u>Excess of Revenues and Other Financing Sources Over Expenditures</u>	940	17,651	18,591
<u>Fund Balances - January 1</u>	<u>313</u>	<u>61,517</u>	<u>61,830</u>
<u>Fund Balances - December 31</u>	<u>\$1,253</u>	<u>\$79,168</u>	<u>\$80,421</u>

The notes to the financial statements are an integral part of this statement.

# TRUSTEE OF THE TRUST FUNDS REPORT

This report is not, nor is it intended to be, a real financial statement. A formal accounting of the trust funds is included in the Town's Report.

The following listing will answer some commonly asked questions.

## 1992 ADDITIONS TO THE FUND:

### Interest Earned in 1992:

Perpetual Care, Cemetery Fund	10278.65	
Other Cemetery Funds	3551.91	
Library Funds	1871.29	
Miscellaneous Funds	1197.16	
Capital Reserve Funds	<u>4214.24</u>	
Total Interest Income		21,113.25

### Other Income:

New Perpetual Care Funds	3400.00	
Gladys Gardner Fund, gift from Northwood Crafts Fair	200.00	
Town Addition to Ambulance Fund	13262.00	
School District Addition to School Fund	<u>5000.00</u>	
Total Additions to Existing Funds		21,862.00

### New Funds in 1992:

Airconditioning Fund, library, gift of Dr. George & Genevieve Rogers	1000.00	
Veterans Memorial Fund (from Operation Welcome Home)	500.00	
Pine Grove Fund, Town	<u>650.00</u>	
Total New Funds		<u>2,150.00</u>
Total Additions To All Funds		45,125.25

## 1992 EXPENDITURES:

Perpetual Care Costs from PC Funds	8978.75
Cemetery Costs From Other Cemetery Funds	1542.39
Payments To Town & School From Library Funds	2461.00
Various Payments From Miscellaneous Funds	<u>710.00</u>
Total Payments From Trust Funds	13692.14

Respectfully submitted,

Joann W. Bailey  
Trustee of Trust Funds



## SELECTMEN'S REPORT TO THE TOWN

As a result of the March 10th, 1992 election, Richard A. Lewis was voted into the office of Selectman. On March 11th, the Selectmen were faced with the resignation of Ken A. D'Angelo and the task of selecting a person to complete the year ahead. With the election of John Jacobsmeyer as Chairman of the Board, the Selectmen gave much thought to a replacement for Ken. There was one name that repeatedly appeared at the top of the list, that of Eleanor T. Pinkham who was appointed on March 23.

One of the first orders of business for the new Board was to deal with the State's new guidelines pertaining to Current Use Assessment. It was decided to appoint a committee to advise what criteria should be used for assessing. Much thanks goes to Bruce Farr and his committee for their hard work in establishing a fair and just method which proved to allow a smooth transition in Current Use assessing methods of some 350 Northwood properties.

The Board entered into an agreement with the consulting engineering firm of Dufresne-Henry of Manchester. The Board saw the need to have close at hand a professional who could advise on road construction and related issues. The shoreline protection along Gulf Road was Dufresne-Henry's first project during the Fall of the year. The project was successfully completed well within budget and the quality of the work was excellent.

The Board worked with the newly formed Government Structure Committee mandated by the 1992 Town Meeting and appointed by our Moderator. The Committee formulated and presented to the Selectmen recommendations in areas such as: the Selectmen form of government; the Administrative Assistant's position; the Police, Fire and Rescue Squad; asking the Planning Board and Board of Adjustment for a re-evaluation; a twenty-year Capital Improvement Plan; an update of the Town's Employee Handbook; and finally recommendations for an improved communications system townwide. Our hats are off to Ellis Ring and his committee of dedicated members.

For the first time in as many years as anyone can remember, on December 10th, the Selectmen publicly auctioned tax deeded property. For the most part land that the Town had sitting idle for years returned to the tax roles.

As a recommendation of our newly elected Road Agent, Jim Wilson, the Selectmen lease-purchased a sander for winter sanding in an effort to economize on our winter maintenance expenditures. To date, this has been a very positive move. It has shown to be cost effective.

Managing the Town's operating budget is a major role the Selectmen play. This past year, through careful spending,

the sale of town owned property and an influx of unanticipated revenues, the Selectmen were able to return to the Town's treasury approximately \$147,000 of unexpended funds. Under the very capable watchful eye and guidance of John Jacobsmeyer, the Selectmen spent much of their time managing the '92 budget, and preparing the '93 budget for the budget committee and the blessings of the Town. The Selectmen take their hats off to all the departments who were so cooperative in helping make 1992 a very economically sound year. We look forward to their continued supportive attitude in 1993.

All in all, a very successful 1992. Not all our goals were met but after considering all the issues that arose that were unanticipated that required a change in priorities, the Selectmen feel their accomplishments far exceed their own expectations. In 1993 we expect to continue where we left off and re-establish a set of goals and accomplishments for an even more successful 1993.

## REPORT OF THE ADMINISTRATIVE ASSISTANT

Several of our goals were accomplished during 1992, with many yet to be completed in 1993. We have made great strides in the project of naming all roads and numbering all properties in preparation for the 911 emergency number. Public hearings will be scheduled early in 1993, and hopefully by June this project will be complete.

One project seems to bring about another project as we attempt to bring our town records up to date. Just the naming of all roads has taught us what we lack in knowledge about our roads, their length, width, their official adoption by the Town. It is hoped we can begin to gather this important information in 1993. We have made several attempts to start this work, but the amount of research needed is more than our regular staff can handle. It is hoped money will be raised in the 1993 budget for this project.

During 1992, we received several parcels of property by Tax Collector's Deed. The work associated with these deeds has placed many additional hours of work on my position. This is very time-consuming, but interesting work, which demands continuous attention. Fortunately, through our efforts, we have been able to return many properties to the former owners, and through the sealed bid and auction processes have returned several parcels to the tax rolls.

Last year, we were hopeful we would receive an award for our Town Report as we did the previous year. As indicated in my report last year, we are now in a new population category which has made competition keener. This keener competition has resulted in no award for our 1991 report. We will try again this year.

The questionnaire circulated at Town Meeting last year relative to the format of the Town Report produced the following:

1. The size (8 1/2 X 5 1/2) should stay the same.
2. The report should contain both town and school reports.
3. Only one size report should be made available to the public.

However, our discussion on point #3 concluded that since we have the capability to produce an 8 1/2 X 11 report by using our copier, that upon request such a copy will be produced, on a limited request basis.

This year the Selectman approved the Staff's attendance for one day at the NHMA Annual Conference held in November at the Center of New Hampshire. This provided an opportunity for the Staff to attend educational meetings as well as communicate with employees from other communities. Every member of our Staff has



expressed their appreciation for this opportunity.

Through our health insurance provider, we participated in a "Slice of Life" program this Fall. This included a health screening and individual consultation and was held in December at the Town Hall. All employees participated and it was recommended that some contact their personal physician to report the results of the screening. As a follow-up to the screening, the FF/EMT's check our blood pressure on a weekly basis, as we continue to improve our "Slice of Life".

As a result of input from the Civic Profiles Committees, in order to better serve the public, last March the Selectmen opted to increase the hours the business office is open. At first Monday evening and Saturday morning hours were added. By Fall, it was found there was very little, if any, Monday evening business, so those hours were eliminated. By the end of September there was an indication that the office should be open every day for the public, so on a trial basis for October and November, the hours were changed to include Monday through Friday between 9 A.M. and 2 P.M. As of this writing, the continuance of these hours has not been decided.

The Office Staff has displayed again this year their ability to produce excellent work, and they continue to interact very well with the public. We continue to teach each other our assigned duties, so in an emergency, or during vacation-time, the flow of daily work will continue uninterrupted. With our congenial staff, it is possible for each person to assist the public in every instance. Several compliments have been received from the public, and we are grateful that the Staff has the experience necessary to conduct official business in a professional manner each day.

The Civic Profile produced many suggestions that can improve Northwood. Foremost was the need for better communications within the Town -- what goes on at Town Hall -- what the schools are doing -- when meetings are being held, etc. To this end, a monthly newsletter has been published through the efforts of Donna Bunker, our able Librarian, and a group of volunteers. This is a wonderful project to become involved in if you have limited time, but are able to make phone calls and receive and compile information.

I wish to thank the Board of Selectmen for their support this year. Although there was not sufficient time to complete all our goals, we did quite well this year. I also want to thank Polly Pinkham for filling the position of Selectman until March of 1993. Polly left the Board of Selectmen just prior to the time I began working for the Town. It has been very pleasant working, and sometimes reminiscing, with her.

Respectfully submitted,  
Marion J. Knox

## BOARD OF ADJUSTMENT REPORT

In 1992 the Board of Adjustment had two public hearings to consider four applications: three variance requests and one request asking for a special exception. Relative to these four applications, two conditional variances were granted, one variance was indefinitely postponed and the special exception request was still pending at year's end.

The Board of Adjustment meets monthly by agenda only. New members will be appointed in March. Should you be interested in serving on this Board, please contact either myself or the Board of Selectmen.

Respectfully submitted,

Bruce Farr, Chairman



## REPORT OF THE CEMETERY TRUSTEES

Joanne Bailey stepped down from a Trusteeship after nine years of service. She was replaced by Nancy Boyd, who joined Sam Johnson and Andy Turner.

A flat contract amount was adopted with Sherman Elliott, as Superintendent of Northwood Cemeteries. He, along with his family, has provided for burials in and maintenance of the six public cemeteries as well as doing volunteer work and keeping his eye and records on the 63 private cemeteries in town.

This year has seen progress, thanks to those citizens who have participated in doing their best to keep these hallowed grounds looking nice.

- a. NH Electric Cooperative donated and planted two cherry trees at Pine Grove. Fred Holmes voluntarily dug the two holes for them.
- b. Sarah Kelly and her Forestry and Landscaping Class at Coe-Brown repaired the fence and cleared the brush at the Hill Cemetery on Dr. Gruette's hill on Route 4.
- c. A new red water trough was placed at the pump in Pine Grove to hold water for priming the pump and providing an operating well.
- d. The chain link fence removed at the time of the oil leak at the chapel in East Northwood was replaced. Both sections at the entrance were painted by Andy Turner.
- e. The chain link fence across the front of Pine Grove was also painted at the same time.
- f. NH Job Training Council provided job funds for summer work for the youth of Northwood. Six young people under Larry Elliott's supervision as crew chief cut brush and cleared 11 cemeteries, rebuilt walls in 4 cemeteries, repaired monuments where necessary, painted the chain link fences on southside of Pine Grove, west side and center of Ridge, painted the wooden fences at the Hill and Sherbourne, besides helping at the Elementary School on rainy days. A great job by our young folks.
- g. Damage was done to the expensive fence at Harvey Lake by someone's car. Perry Richardson maintains this fence as best he can. The one who did the damage should have owed up to the repair cost. Andy Turner has been working on painting the front sections.
- h. VFW had 9 volunteers down to Pine Grove straighten monuments of veterans. They plan to do the other cemeteries. VFW was provided with a lot plan and list of each cemetery where veterans are so that they can place flag stands, flags, and markers as needed.
- i. John Schlang volunteered his equipment to strip and reform the veteran's lot at the Pine Grove entrance. Fill and mounding has been done awaiting loam and seeding in the Spring of 1993.
- j. Lots 285-300 in Section C of Pine Grove were filled and graded to make these lots more saleable and better land

graduation.

- k. Andy Turner has been working on placing the Lot Purchase and Perpetual Care data on the computer under the "Ability" program at the Town Hall. He has placed the Sales Agreement and the Perpetual Care Contract in the computer for ease of preparation and record. The conditions of the purchase and the contract are also there for printing and distribution to the owner(s).
- l. The fees for the purchase of a cemetery lot and the placement of Perpetual Care thereon were adjusted at a Public Meeting in February:  
\$100 for each grave site purchased (4 grave lot = \$400)  
\$100 for each grave site for Perpetual Care (4 grave lot = \$400)
- m. The Town Meeting passed three Warrant Articles:
  - (1) Established Cemetery Improvement Capital Reserve Fund which is expendable.
  - (2) Transferred 1991 Lot Sales (\$650) to Cemetery Improvement Capital Reserve Fund.
  - (3) Authorized the powers of RSA 289:19-26, Reclaim of Lots

Respectfully submitted,

Samuel Johnson, Jr.  
Andreas M. Turner  
Nancy R. Boyd

# REPORT OF THE CODE ENFORCEMENT OFFICER

	1991	1992
Single Family Residence	14	14
Mobile Homes	1	3
Home Garages	6	4
Porches	6	9
Sheds	21	13
Decks	9	22
Remodels	23	25
Additions	8	10
Barns	8	3
Commercial	8	2
Signs	2	3
Inground Pools	3	1
Fences	1	2
Footings, Foundations, Slabs	9	5
Rabbit Hutches	1	0
Miscellaneous	<u>7</u>	<u>7</u>
TOTAL:	127	123

## NORTHWOOD CONSERVATION COMMISSION

The Northwood Conservation Commission was established by the Town of Northwood to protect the natural resources of the town and to promote awareness of conservation practices and policies. In recognition of its responsibilities, the Conservation Commission has adopted the following goals:

To maintain a current inventory of all the natural resources found within the town.

To ensure these resources are utilized properly.

To provide input to town boards and committees on issues concerning natural resources.

To plan and perform proper management of town owned lands.

To provide information to town residents on conservation related issues.

The Conservation Commission meets at 7:30 PM on the first Tuesday of the month at the Town Hall. The public is always welcome. Residents who would like to become a member or be involved in a specific project are encouraged to contact the Conservation Commission at the Town Hall.

The Commission was very active in 1992 in initiating new projects and pursuing a number of ongoing efforts:

### 1. TOWN FOREST MANAGEMENT - SCHOOL LOT CLEARING

This project, completed in 1992, involved selective cutting on the School Lot property located on the north side of Lucas Pond. The thinning operation was actively reviewed by the Commission members to ensure strict adherence to conservation standards and included the Conservation Commission sponsorship of a local Boy Scout Jamboree during which the site was further cleaned up following the logging operation. This effort has not only greatly improved the aesthetic and potential commercial value of the timber on the property, but has also returned to the town approximately 60% of the cost of the project through participation in a Federal cost-sharing program.

In 1993, the Commission hopes to receive funding to allow implementation of other recommendations in the forest management plan.

### 2. NATURAL HISTORY LECTURE SERIES

The popular lecture series, which focuses on conservation issues with special relevance to the Town of Northwood, continued in 1992 with programs on such topics as Milfoil, Lyme Disease and Loons. The series is co-sponsored by the Conservation



Commission and the Coe-Brown Science Club. Lectures are held on the third Wednesday of every other month at 7:30 PM at either the Town Hall or at Coe-Brown Academy. Information regarding the series for 1993 will be in the local newspapers.

### 3. NATURAL RESOURCE INVENTORY

State law requires that the Conservation Commission maintains an inventory of natural resources in the town. While the Commission has a series of maps of various aspects of the town resources, many are hand drawn, some are outdated and they are difficult to keep current. The Commission has chosen to focus in 1992 and 1993 on updating the town wetlands maps. This will include obtaining computer generated maps that can easily be updated in the future, field checking the wetlands to assure the maps are accurate and evaluating the various wetlands to identify which are of the most value to the town and submitting recommendations to the town for designating areas as Prime Wetlands.

In 1992, a wetlands subcommittee was established to carry out the wetland inventory update. Several members received training in wetlands evaluation and a procedure for wetlands review will be established and used in carrying out the wetlands field survey. The survey is scheduled to begin in the summer of 1993. The Conservation Commission will be needing assistance from citizen volunteer "teams" to accomplish this interesting, but time-consuming task.

Three new maps were acquired in 1992. These include a new base map of Northwood which includes familiar features such as roads, houses, churches and libraries, a map identifying soils with poor drainage, potentially indicating wetlands, and a map showing wetlands as identified by the New Hampshire Wetlands Inventory program.

### 4. SADDLEBACK MOUNTAIN AREA TRAIL MAINTENANCE

As an Eagle Scout Service project, local boy scout Chris Lounsbury upgraded the Saddleback Mountain nature trail. Improvements included cleaning away trail debris, upgrading trail markings, creating an interpretive loop trail through a wetlands area, and rerouting sections of trail that were eroding. The Conservation Commission is very appreciative of Chris Lounsbury's outstanding service, and sponsored a Mountain Day during which residents joined the Commission in walking and enjoying the 'new' trail.

The Commission will continue in 1993 with plans to extend the trail to Deerfield's Saddleback Mountain Road by sponsoring another Eagle Scout candidate and working with Deerfield's Conservation Commission and Boy Scout troop.



## 5. PROVIDING INPUT TO OTHER TOWN BOARDS AND COMMISSIONS

Many of the important issues facing the town involve some aspect of conservation policy. To help other boards easily seek input from the Conservation Commission when needed and to promote greater communication and cooperation within the town government, the Conservation Commission has appointed members as liaisons to the following town organizations: Board of Selectman, Planning Board, East-West Highway Committee, Zoning Board of Adjustment, Recreation Committee and the School Board. Representatives are responsible for acting in an advisory capacity to the board or commission to which they have been assigned. The Conservation Commission hopes that each representative will provide an efficient means of communication between these town organizations and the Conservation Commission.

## 6. DREDGE AND FILL

The Conservation Commission is responsible for providing input to the State Wetlands Board regarding projects which impact wetlands by either dredging or filling of those areas. The Dredge and Fill Subcommittee of the Conservation Commission functions as the primary point of contact for property owners who need assistance in complying with the state regulations. This assistance may include help in completing dredge and fill permit applications or performing property inspections associated with these applications. The subcommittee usually provides input to the State Wetlands Board regarding the merit of the application during the State Board's review process.

With the help of interested citizens, the Conservation Commission made significant progress in 1992 toward protecting and maintaining the important natural resources in town and helping citizens realize their own development objectives. The Town of Northwood greatly depends on the health of its natural resources not just to maintain our valued quality of life, but also to encourage economic growth. To this end, the Conservation Commission looks forward to another year of working with the citizens of Northwood.

## ANNUAL REPORT TO THE CITIZENS OF NORTHWOOD FROM

### THE EAST/WEST HIGHWAY ADVISORY COMMITTEE

During 1992 the committee worked diligently to implement the voter's wishes, as determined by the August 1991 voter survey. The survey concerned the New Hampshire Department of Transportation's proposals for a new highway through this region. As you may recall 95% of the voters did not want a major upgrade of Route 4/9/202, 75% were opposed to a new highway just north of the current Route 4/9/202, 75% were against a new highway just north of Bow Lake and 75% of the voters were in favor of a route north of this region.

As 1992 began the committee sent packages containing the survey report, recent testimony we gave to NH DOT, and a cover letter outlining Northwood's position on this critical issue, to 35 State and Federal agencies and all our State and Federal elected officials. We gave testimony before the Strafford Regional Planning Commission. Committee members testified before several House and Senate committees in opposition to NH DOT's request for additional funding for this project. We attended Executive Council meetings on this issue. In the Fall of 1992 the committee wrote to the various primary winners to ask their position on this issue. The candidate's responses were posted at the Town Hall on Election Day.

The committee set up an information table at the Town Meeting where we handed out a briefing paper to interested citizens. We began a petition that several hundred Northwood residents signed in support of the 1991 voter survey. We provided the Northwood Chamber of Commerce with status reports at two of their meetings. We also produced an update of the Town Meeting briefing paper that was available to citizens at the Fourth of July informational meeting.

The committee has reached out to neighboring towns to determine their various positions on this issue and to see if we couldn't work together, in a spirit of cooperation, to stop the highway. We have also begun working with the N.H. Audubon Society and the Society for the Protection of New Hampshire Forests.

On a sad note, our committee lost a key member when Tom Lalish passed away recently. He is missed.

Current committee members (as of 2/9/93) are Bob Bailey, Tom Chase (Vice-Chairman), Bob Clark (Chairman), John Jacobsmeyer, Ellis Ring (ATF member) and George Rogers. The committee meets on the third Wednesday of the month at 7 PM at the Town Hall.

## EMERGENCY MANAGEMENT REPORT

Northwood's Emergency Management Team is the local branch of government which must prepare for the unexpected. The devastating effects of this year's tragic hurricanes in Florida and Hawaii helped to illustrate the need for all communities to have both an action plan and relief plan in place before disaster strikes. Such plans must be periodically tested to limit confusion and avoid significant disruption of lives in times of large scale disaster.

This year Northwood Emergency Managemenet has worked to improve limitations in our town's ability to cope with large scale disruptions brought to light during Hurricane Bob and through drills such as this year's New England wide EMAX Drill. Communication still remains a problem. Upgrading and replacement of radios by Northwood's Fire, Rescue and Police Departments have helped, but work still needs to be done on the State and County level to improve large scale emergency radio communication. Increased use of cellular technology by various agencies in town has helped minimize some communication difficulty. Local amateur radio operators would help to fill other known gaps in the system in an actual emergency. Three ring binders containing the draft Emergency Action Plan for Northwood were provided to the heads of all departments and agencies involved in disaster coordination, response and relief. A formal review and upgrade of the EAP is planned for this year.

A recent review of New England geology has caused Emergency Management Agencies in the Northeast to review their level of earthquake preparedness. Over the next year, Northwood will be developing an earthquake preparedness program in conjunction with State agencies. Hazardous material chemical spills are a second area of concern for Northwood. This year Northwood Emergency Management will be reviewing and upgrading our HAZMAT plans and procedures. Planned interagency training for the coming year will include radiologic monitoring and reacting to hazardous material spills.

Emergency Management asks that each citizen develop an emergency plan for their household. A flashlight, a few blankets, potable water and a bit of canned food set aside in a safe place coupled with helping your children "learn not to burn" or how to "duck and cover" could help protect your family when what "can't happen here" happens.

Respectfully submitted,

Robert E. Young, Director  
Emergency Management



## NORTHWOOD FIRE DEPARTMENT

The Northwood Fire Department and Rescue Squad responded to a total of 317 calls in 1992.

The Northwood Fire Department roster now includes over 35 dedicated members of the community. Support for the Fire Department has never been higher and moral is excellent. Being a member of the Fire Department is something that a person can be proud of in this community and our membership has steadily increased because of it.

The Northwood Fire Department was one of only thirteen fire department in the State of New Hampshire to receive a federal grant towards the purchase of Class A Foam firefighting equipment. Class A Foam is a newly developed firefighting foam that allows firefighters to knock down fires quicker and more effectively than using plain water. The equipment we have purchased with this grant will allow us to utilize Class A Foam at both structure and wildland fires.

This grant is the latest in a series of federal and state grants totalling over \$10,000 which the department has received in the last ten years. I am very proud of our record in receiving these grants to keep down the cost of providing fire protection for the Town of Northwood.

Our Fire Prevention Program continues with poster contests and assemblies at the Elementary School. Senior citizens can obtain free smoke detectors with free installation by contacting the Fire Department days at 942-5498. We will also replace senior citizens smoke detector batteries at no cost.

A warm and special thank you goes to the families of those who volunteer their time and efforts to bring the best of fire protection and medical service to their community. To the many people we help and meet while doing our job, your kind words and support are greatly appreciated.

I hope that everyone will please take the time now to test your smoke detectors and replace the batteries, especially if you do not remember when you last changed them. We would like to remind all townspeople that we provide free woodstove inspections and that all persons burning wood should take care to clean their chimneys often.

Have a fire safe 1993.

LEARN NOT TO BURN,

William R. Calef  
Chief of Department

# BREAKDOWN OF RUNS

Structure Fires	16	False Alarms	20
Vehicle Fires	4	Medical Aid	110
Brush/Outside Fires	31	Inspections	30
Hazaardous Conditions	7	Service Calls	6
Motor Vehicle Accident	40	Miscellaneous	12
Mutual Aid Given	41		



## TO THE RESIDENTS OF NORTHWOOD

At the 1992 Town Meeting, the Town voted to establish a committee of seven citizens to investigate the structure of the Town's municipal government and to make recommendations to the Board of Selectmen. The Board has received and reviewed the results of the Government Structure Committee, met with the members to discuss the Committee's recommendations and received helpful supplementary memoranda.

We deeply appreciate the depth of analysis, the thoroughness with which the options were treated, and the obvious concern for the Town's long-term welfare evidenced within the report. We most especially appreciate the additional task the Committee undertook, i.e., the explicit rewriting of portions of the Town's Personnel Manual to incorporate their policy recommendations plus updates/improvements on the various position descriptions.

We endorse the Committee's recommendations and encourage the Board of Selectmen serving after the March 1993 election to continue the appropriate actions which must take place in 1993 and succeeding years to fully implement the Committee's recommendations in a timely and lasting manner.

We believe we express the wishes of all residents and taxpayers when we say "thank you" to the members of the Government Structure Committee: Ellis Ring, Virginia "Ginger" Dole, George Rogers, Bob Tomasello, Phyllis Thomson, Gordon Smart, and Dick Shaw.

John H. Jacobsmeyer, Jr.	Selectmen
Eleanor T. Pinkham	of
Richard A. Lewis	Northwood

## REPORT OF THE GOVERNMENT STRUCTURE COMMITTEE

"To see if the Town will vote to establish a committee of seven citizens, to be selected by the Moderator, to investigate the structure of the Town's municipal government and to make recommendations to the Board of Selectmen no later than October 1, 1992"

Northwood Annual Town Report  
Warrant Article 21  
March 14, 1992

On May 8, 1992, the Moderator, through the Selectmen, called a meeting of this committee. At that time, we were given some ideas and information to pursue for our study. For our information and review, we were also provided with a report from the 1978 committee charged with reviewing town government at that time. It is noted that the position of Executive Secretary was created as a result of the 1978 committee's report.

The Government Structure Committee was given the following charge:

"With the indication over the last few years that Selectmen are not running for re-election after one term; with the increase of responsibilities for the Board; the limited availability of members; and in most cases the lack of experience of the Board members, there appears to be a need to look into the structure of our Town government to determine how it should be structured in the future. There are also changes to be considered in the structure of all Town departments, the use of the Selectmen as liaison to departments, communications between departments and "Town Hall".

There are alternatives to a three member Board of Selectmen:

1. A five member board;
2. A town administrator
3. A town manager with Board of Selectmen or Council (the latter usually comes with a larger population).

Another point to consider in the structure is the reassigning of some responsibilities to office staff, in order to help alleviate the load placed on the Selectmen. They should interview town officials and employees and research how other communities are structured."

Based on the above mentioned charge, our committee did investigate the alternatives. We also looked into the responsibilities of the office staff as well as the responsibilities of the Selectmen. We did a review of the government structure as outlined in the Civic Profile Report. This was a big help in our deliberations. To help us better understand the operation of the town government in Northwood, we sent a questionnaire to all department heads requesting information about their Selectmen liaison. We also talked with

members of the office staff to find out more about their various duties and areas of responsibility. We talked with Marion Knox and received the new Town Officials Handbook published by the New Hampshire Municipal Association. This gave us a better understanding with which to continue our research. Because the Committee felt it needed more direction and information about how to get what we were looking for, we had a meeting with the Board of Selectmen and received additional information from them.

We sent a questionnaire to ten towns having a similar population: Barnstead, Candia, Deerfield, Epsom, Lee, Moultonboro, New Boston, Pittsfield, Boscawen and Strafford. Three of the towns, Barnstead, Deerfield, and Lee, did not respond to our survey. We also sent questionnaires to four towns which employ a Town Manager, none of which responded to our request for information. Returns were tabulated by Bob Tomasello and reported on the spreadsheet included in this report. It points out that Northwood is in-step with the other towns.

We did find that the other towns handled their business differently. We realize that the RSAs spell out the duties of the Board but there can be a great deal of leeway in the manner in which the town business is handled.

Our visit to New Boston was a rewarding experience. Its Capital Improvement Plan is a tool to help stabilize large purchases, helping to level the tax rate. New Boston also has an inventory of all businesses in town, including size, employment and other information which is used to 'grandfather' existing use from any new zoning ordinances.

This report is rather short and to the point. We request that this report be made available through the news media and that a public hearing be held to receive input from the citizens. We have not included all the background material in the interest of economy. However, we have given an 'office copy' of this report with complete information to the Selectmen.

The 'office copy' of this report contains the following additional material:

- Minutes of the committee meetings
- Town surveys
- Department questionnaires
- N.H. Municipal Association job descriptions for:
  - Administrative Assistant
  - Town Administrator
  - Town Manager
- New Boston Capital Improvement Plan
- Northwood Civic Profile
- List of towns with an Administrative Assistant or Town Manager



Census figures

List of towns with five member Boards of Selectmen

Preliminary plans for a Town Hall addition

#### ACKNOWLEDGEMENT

The Government Structure Committee, comprised of Ginger Dole, Ellis Ring, George Rogers, Richard Shaw, Gordon Smart, Phyllis Thomson, and Robert Tomasello is grateful for the help and co-operation of the Town Employees, Department Heads, and Selectmen of the Town of Northwood, all of the towns who participated and assisted us in this project and the New Hampshire Municipal Association.

As Chairman, I am grateful to all the members of my committee for their promptness, hard work, attention to detail and serious consideration that allowed us to arrive at the conclusions outlined in this report. My task as chair was made easier by their hard work for which I THANK THEM ALL.

Respectfully submitted,

Ellis Ring, Chairman  
Government Structure Committee  
October 1992

#### Members of the Government Structure Committee

Ginger Dole

George Rogers

Richard Shaw

Gordon Smart

Phyllis Thomson

Robert Tomasello

#### RECOMMENDATIONS OF THE GOVERNMENT STRUCTURE COMMITTEE

##### I. Retain present form of government - three selectmen

Rationale: We have heard no persuasive arguments for adding two more people. In fact, there are arguments against adding additional people. For instance, at times, it is difficult getting two of the three Selectmen together in order to have a quorum. Trying to have three of five together could be even more difficult. There is no evidence that the workload would be lightened with two additional members, due to the number of committees and other appointed positions we have now.

##### II. Delegate authority to the Administrative Assistant to assume the following additional tasks:

- a) Review and respond to correspondence with the advice and consent of the Selectmen where necessary:
- b) Approve all purchase requests from department heads that do not exceed current year budget allocations.

Rationale: The Town of Northwood is a corporate body with an operating budget in excess of one million dollars. The

Selectmen should function as a board of directors, concerning themselves with overall management and policy, without being bogged down by day-to-day operation of the Town. The amount of time currently spent on routine business distracts from their principal responsibilities and their availability to the public and public concerns. These changes should relieve them of a significant time consuming workload, while allowing them to still effectively meet their responsibilities for good management and sound policy development.

III. Change the position of Administrative Assistant to Town Administrator, and to assume the following additional responsibilities:

- a) Accept and evaluate all applications for positions of full or part-time employment and nominate qualified candidates to the Selectmen for approval;
- b) Supervise and evaluate all non-elected, paid town employees, and, on at least an annual basis, provide the Selectmen with a written evaluation of performance to include recommendations for promotion, merit pay, remediation, or dismissal as appropriate.

Rationale: Personnel policies pertaining to town employees would be more effective if one supervisor could be held responsible by the Selectmen. The addition of these tasks brings the job description in line with the job description for a Town Administrator as provided by the Municipal Association.

IV. Request that the Police Commission re-evaluate the functions of the Police Department to determine if the present number of personnel and consequent operating budget are consistent with the needs of the Town.

Rationale: The Police Department was dramatically expanded approximately five years ago under the direction of a chief who clearly demonstrated goals and ambitions which were inconsistent with the desires of the Town. It is time to critically review our situation in view of a tax burden which has become onerous to many of our residents. (This should not in any way imply a criticism of the Department or its operations)

V. Direct that the Fire Chief and Rescue Captain re-evaluate their Department, and in particular, the two full time EMT/Firefighter positions to determine if the services provided and consequent operating budgets are consistent with the needs of the Town.

Rationale: We should take a critical look at programs implemented in the past to insure that they have met their intended goals and are not carried on by inertia and perpetuated simply because they are there. (This should not in any way imply a criticism of the Department or its operations)

VI. Request that the Planning Board and Board of Adjustment



re-evaluate the adoption of the BOCA code for building and construction to determine if a less restrictive set of guidelines would be more suitable for the Town and its residents.

Rationale: The adoption of the BOCA code was a well-intentioned action to assure quality construction and to protect the consumer. However, the strictness of the code has created innumerable problems for residents, resulting in bitter complaints against the Town. The Planning Board and Board of Adjustment should have a uniform set of guidelines. An apparent communication gap between all parties involved should also be addressed. As an example, there is apparently no form of follow-up from the issuing board if stipulations are attached to a permit.

VII. With participation of all Departments, direct the preparation of a Twenty Year Capital Improvement Plan. The Plan should be updated annually, and used as a basis for including capital expenditures in the Town's annual budget.

Rationale: As the Town continues to grow, so will the various departments need to grow. Currently there is no room at the Town Hall for further expansion, the school may need an addition, and Police and Fire Department vehicles require periodic replacement. In order to average out the capital expenditures from year to year, and attempt to stabilize, to an extent, the effect on the tax rate, a committee should be designated to prioritize future spacing and equipment needs, and develop and propose a viable capital improvement plan.

VIII. Prepare and adopt a comprehensive Personnel Management Policy for the Town.

Rationale: In reviewing the existing Personnel Handbook, no provision is found for a consistent, formal evaluation process. In some cases there is no clear line of authority, and because of the failure to publicize available positions, there is a possibility that the best qualified person is not hired. There is a need for a clear and concise Personnel Management policy that will detail, step-by-step, the process used for filling a vacant position, the evaluation, promotion, and discharge of existing employees, as well as a "chain of command" for each employee.

IX. Improve communication within town government through the timely interchange of minutes between boards, committees, and departments; and periodic staff meetings.

Rationale: While there is now some interchange of minutes of meetings, this does not occur regularly and on a timely basis. There is currently no way by which various groups can be briefed on what is going on in town government and discuss problems which are currently being encountered and which may affect the

future operations of various groups. The Selectmen should assume an active and positive role in coordinating the activities of all town departments, committees, and boards.

X. Additional steps should be taken to improve public knowledge of town regulations, procedures, and actions, by utilizing the media (i.e., newspapers, radio and local cable access channel) and public forums.

Rationale: At the present time there is no convenient way by which new and current residents can find out whom to contact and how to go about getting various jobs accomplished -- a town handbook would be a valuable aid. Currently, taxpayers cannot easily learn what actions are underway and what applications are pending. Publication of these should be resumed and expanded in local newspapers. Public input into town government is now very limited - an annual public 'town meeting' for all taxpayers could furnish a vehicle to discuss how to make town government more efficient.

#### RECOMMENDATIONS FOR THE PERSONNEL MANAGEMENT POLICY

The committee reviewed the Personnel Handbook and agreed that the effort to consolidate policy and job descriptions is commendable. However, there are two areas concerning personnel policy which we believe deserve further consideration. Specifically, these areas are the hiring and evaluation of employees.

Recommendation: Change page 1 of the Purpose section to include the following objectives:

1. To conduct adequate searches for candidates for salaried positions and to hire the best qualified people;
2. To hire without regard to race, sex, age, and non-disqualifying handicaps, or town of residence and to avoid conflict of interests in so doing;
3. To manage personnel efficiently and equitably and to reward according to performance;
4. To establish clear lines of authority, delegation of tasks, and operating procedures.

Rationale: These recommendations would broaden the purpose of the Personnel Handbook and improve the personnel management policy.

#### DESIGNATED OFFICE COORDINATOR

Recommendation: Establish a Designated Office Coordinator

The highest of the following offices existing in the Town of Northwood at the particular time: Office of the Town Manager,



Town Administrator, or Administrative Assistant, shall hereafter be called the Designated Office Coordinator for purposes of this Personnel Management Policy.

The Designated Office Coordinator (D.O.C.) shall be responsible for:

- a) Grouping employment applications received into qualified and non-qualified categories, and for the routine checking of references;
- b) Scheduling evaluation meetings, the distribution of performance evaluation forms to the appropriate individuals, and for their collection for use in evaluation meetings. The D.O.C. shall also keep records of these meetings;
- c) The receiving and recording of all complaints reported to any person in the Town Hall concerning the performance of any employee or office or committee. These shall be logged and filed, and referred to the appropriate supervisor.

Rationale: Currently no person in the town offices is responsible for coordinating various personnel related functions. A coordinator would help formalize the current and recommended procedures.

#### HIRING PROCEDURE

Recommendation: Change the first two paragraphs of Page 5 under Methods of Filling Vacancies, to read:

"All vacancies which occur for permanent, non-elected town employees, full or part-time, shall be advertised by posting in at least two public places in the town and by placing notices in at least two newspapers serving the town. All applicants shall be required to submit both professional and character references, as well as any credentials required for the position. Two weeks shall be allowed for the receipt of applications after which time the Designated Office Coordinator will check and verify the applications and related documents. Personality assessment testing may be used where appropriate, for example, the OMNIA Profile. The Selectmen and Designated Office Coordinator may, where necessary, seek the advice and expertise of other individuals in the process of interviewing candidates for town positions. At least three fully qualified applicants, if available, will be interviewed by the Town Administrator. The Town Administrator will make a recommendation for the best qualified candidate and submit all documentation for the three candidates to the Selectmen who will make the final decision on selection. This process shall apply to vacant positions from part-time to full-time. It shall not apply to seasonal, intermittent, day labor, or welfare-work positions. These latter positions shall not be used to circumvent regular employment procedures."

We also recommend that the Police Commission adopt a similar policy with the Police Chief assuming the responsibilities

ascribed to the Town Administrator.

**Rationale:** The committee agreed that the present practice of 'hiring from within' does not enable the town to hire the best qualified people. Present employees should be encouraged to compete with any candidates for an open position, but they should not be given the exclusive opportunity to apply.

**Recommendation:** Change the last paragraph on Page 5 under Probationary Period to read:

"If, at any point during a probationary period, an employee's job performance is considered unsatisfactory, the immediate supervisor will prepare a written evaluation, clearly stating the employee's shortcomings, and indicating necessary remedial action. The evaluation will be reviewed with the employee, and the employee will be required to acknowledge that review by signing the evaluation. The completed evaluation will be forwarded to the Selectmen, through the Town Administrator, for review and then filed in the employee's personnel file. At the completion of the probationary period, the immediate supervisor will prepare a written evaluation of the employee's performance with a recommendation for the retention or dismissal of the probationary employee. This evaluation will be forwarded to the Selectmen, through the Town Administrator, for final action on retention or dismissal."

**Rationale:** The present policy does not identify where the authority to dismiss town employee rests. We believe that probationary employees are entitled to a written evaluation and an opportunity for remediation when job performance is less than satisfactory.

**Recommendation:** The Personnel Handbook should include a formal process for the evaluation of job performance. Written evaluations should be required at least annually to coincide with recommendations for promotion and merit pay. The Personnel Handbook should clearly identify the merit pay program, and what criteria are used to qualify an employee for merit pay. Supervisors should be encouraged to consult with other committees, employees or agencies for whom the employee may be providing a service, for information used in evaluation process. Employees should have an opportunity to review and respond to their evaluation. The Selectmen should review all evaluations and act upon them where necessary or appropriate. This process would insure that employees are guaranteed due process in any disciplinary action, termination or dismissal.

Similar procedures should also be adopted by the Police Commission.

**Rationale:** The Personnel Handbook required the evaluation of employees but this process appears to be up to each individual supervisor. The termination of employees can be a difficult and



often litigious process (as the town well knows) unless appropriate procedures are followed and well documented. On page 15, we found a reference to "the correct procedure for termination" but were unable to determine what that procedure is.

#### EVALUATING HIRED OR APPOINTED SALARIED POSITIONS

Recommendation: Relate merit pay increases to amended personnel evaluation procedures.

The following is a sample merit pay proposal:

"In addition to general cost-of-living increases recommended by the Board of Selectmen and the Town, a merit pay increase plan shall be established for additional annual increases as follows:

1. Employees below or barely meeting minimum performance, no increase;
2. Employees whose performance is average or satisfactory, 1 percent;
3. Employees whose performance is good, 2 percent;
4. Employees whose performance is outstanding (substantially exceeds job requirements), 3 percent."

Rationale: Merit pay procedures in the Personnel Handbook are unclear, as are the means for determining them. There are various means for accomplishing this, but they need to be made more specific.

#### EVALUATING ELECTED OR APPOINTED NON-SALARIED POSITIONS

Recommendation: Establish a means of obtaining suggestions from elected and non-salaried appointed positions for improving town government.

Each elected official and each member of an appointed Board or Committee shall personally prepare each year, by November 15, an evaluation of the operations of that Office or Board or Committee. Such statement shall consider how well objectives are being met, what barriers exist to further improvement, the degree of coordination between various groups and offices, and what things need to be done to improve service to the public, and to improve the efficiency of Town Government.

Each elected official or group shall summarize their evaluation input in writing. This material will be compiled by the Designated Office Coordinator and given to the Board of Selectmen for any necessary action.

Rationale: There is no formal process by which the input of many people functioning in town government can be systematically obtained and summarized. This added procedure would remedy this deficiency.



## REPORT FROM THE NORTHWOOD HEALTH OFFICER

The year 1992 proved to be busy, due to failure of many septic systems. A total of seven new systems were installed, and fifteen underwent repairs. It is important that homeowners pump their system regularly.

Several cases of lead paint poisoning occurred. I urge all parents with children under the age of seven to be extremely cautious of what goes into their child's mouth, especially in older homes.

Last, but not least, a major problem statewide is the new Mid-Atlantic strain of rabies. This strain originated in the South in the early 1950's, and has slowly moved North, and entered New Hampshire in 1991 via raccoons. We have already had numerous encounters in Town.

The rabies can now be found in almost all wild and domestic animals, and sometimes people. I urge everyone to exercise extreme caution and to report any animal that behaves out of character to the Police Department.

A final note, many thanks to Marion, Anne, Marcia, Judy and Deb for their continuous support and assistance.

Respectfully submitted,

P. Donald Arsenault

## LAMPREY REGIONAL SOLID WASTE COOPERATIVE

The Lamprey Regional in 1992 had a very good year in that we were able to install energy saving equipment into our facility making the energy recovery facility more efficient and increasing the Cooperative revenue while saving the University of New Hampshire a significant amount of money. This is the third year we have been able to maintain our tipping fees at the 1989 levels. We are also building a reserve for future costs that may impact the Cooperative.

Also in 1992, we had an engineering study done relating to the possibility of the Lamprey Regional Solid Waste Cooperative building and running a Materials Recovery Facility. The study indicates that the MRF concept is technically feasible and economically viable. This has kept the whole Board of Directors very busy in 1992 and in 1993 many more decisions will have to be made about our future directions.

Respectfully submitted,

Joseph Moriarty  
Chairman

## LIBRARY REPORT

1992 was another busy year for the library. Three hundred and forty-three new patrons registered bringing us to a total of 1,856 current library users. Circulation statistics once again increased with 19,963 books and materials borrowed from the library, 3,752 more than 1991.

The Theodora Kalem Grano Wing attracted many of the new patrons and the staff continued to enjoy the extra space. Books are no longer crowded on the shelves and there is more room for special displays and programs.

Library programming was an important focus throughout the year. In addition to the evening Book Discussion Group, an afternoon Book Discussion Group was offered as well. A total of eleven discussions were held over the course of the year revolving around the following themes: "Not For Children Only", "Destruction or Redemption: Images of Romantic Love", and "My Family - Myself". Rebecca Rule offered a reading from her book Wood Heat. National Library Week was again celebrated with "Night of a Thousand Stars" featuring guest readers from the community. Ben Fowler from UNH presented "Downeast Stories and Humor". Two estate planning seminars were also held at the library.

The library was able to offer patrons the opportunity to use the Christa McAuliffe Planetarium family pass, thanks to a private donation by a community member. The pass is circulating well and enables entire families to see a variety of planetarium programs at no charge.

We visited the Northwood Elementary School kindergarten classes to talk about the library and present library cards to the children. Mrs. Desmarais' class visited the library on a field trip to learn about library activities.

Children's programming was received extremely well in 1992. Storytime continued every Thursday morning during the school year at 10:00 with an average of twenty-one children attending per week. During the summer months the Teddy Bear storytime was offered. Carol Gosselin performed as "Mother Goose" to an appreciative crowd of children in April. The summer reading program was based on the theme "Discover Read '92" and actress Debbie O'Carroll started the summer off with "Tall Tales From a Small World." Workshops included "Discover Seafarers," "Discover Mexico," "Discover Pirates," and "Discover Hawaii." Our annual Christmas party featured Mr. David Behm singing carols with both children and adults.

The Friends of the Library worked hard all year promoting and working on the revision of Joann Bailey's, A Guide to the History and Old Dwelling Places of Northwood, New Hampshire. We would like to thank the Friends for their support of the library.

Interlibrary loan was once again a very big part of daily operations. Patrons have access to books in libraries all over the state and we are able to reciprocate by offering our books to other libraries. The State Library provides the van delivery service and toll-free access to the database. The library continues to borrow videos from the State Library every month as well.

Librarian Donna Bunker and assistants, Debbie Mann and Judy Glover continue in their positions. Library hours are as follows: Mondays and Tuesdays, 10-5; Wednesdays and Thursdays, 10-2 and 6-8; and Saturdays 10-2.

Respectfully submitted,

Kate Leblanc, Chairman  
Elizabeth Stimmell  
David Saulnier



## REPORT OF THE PLANNING BOARD

Reflecting the economic times, 1992 was a quiet year for the Planning Board. As in 1991, Site Plan Review kept the Board at its busiest. The True Value Hardware Store was enlarged, making room for Kent's Country Store in the old Lester's Market section of the building. Also, the long vacated building at the West end of Green Street and Route 4 became the new location for American Traditional, a local stencil business. Numerous in-home businesses opened, including an academic aid program, two wholesale gun businesses and tractor and equipment sales.

An increasingly time consuming function of the Planning Board is the review of applications for State and automobile licenses affecting land use. Several applications for wholesale automobile licenses and automobile inspection stations were reviewed, with recommendations being made to the Board of Selectmen.

Two new lots were created and a nine lot subdivision in the Allen Farm Development on Route 202A is pending. Four minor boundary line adjustments/consolidations also were recorded.

The 1992 Town Meeting resulted in the defeat of a relaxed Article III, and a separate, streamlined Ordinance for Home Occupation. The Board is working to make the current Ordinances better understood, so that future proposals may be more easily appreciated.

A survey was distributed to voters on Primary Day in September. The responses are being used in an ongoing effort to update the Town Master Plan, which we hope to complete in the coming year.

Every effort is made to provide the community with a working relationship that is expeditious, yet sensitive to all concerned. We welcome input at all times.

Respectfully submitted,

Robert A. Johnson  
Chairman

## REPORT OF THE NORTHWOOD POLICE DEPARTMENT

The Northwood Police Department has had a very busy year. There were 1,289 reportable incidents taken by the officers. The officers have made over 200 arrests ranging from DWI to Attempted Murder.

Due to the increase in activity, the Judge has added another day to the court roster to help with the work load. There were days when the officers were in court from 7:00 AM to 8:00 PM. With an additional day designated for Northwood, this means more time in court and less time in town.

There were 485 traffic summons written by the officers (not included are warnings and defective equipment tags).

In the calendar year there were 91 motor vehicle accidents reported to the State. Four of the accidents resulted in five fatalities. Two of which were alcohol related. As a result of these fatalities, Northwood's Police Department secured four separate State funded grants totaling \$3,840.00. These grants were used to combat the growing number of motor vehicle violations such as DWI and speed. As a result of extra enforcement patrols, this department has seen a 35% drop in motor vehicle accidents during these patrol periods.

Listed below are statistics on reported incidents for 1992.

M/V Accidents	91	Alarms	57
Sexual Assaults	11	Simple Assaults	22
Assists/Other PD's	44	Brawls	2
Burglaries	56	Criminal Mischief	62
Criminal Trespass	14	" Threatening	13
Domestics	40	Drug Arrests	16
Homicide Attempt	1	Motorist Assists	57
Rescue Assist	23	Runaways/Missing	9
Suicide Attempts	9	Thefts	54
Vehicles Stol/Rec.	11	Misc. Calls	493

### Arrests

Violations	90	Misdemeanors	101	Felonies	13
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Respectfully submitted,

Michael D'Alessandro  
Chief

## REPORT OF THE RECREATION COMMISSION

This year has been a very busy and productive one for the Northwood Recreation Commission, which consists of five elected members who have contributed untold hours to a variety of programs. In March, new members were elected and set about preparing a series of programs for the citizens.

In April, a Monopoly Night and Dance were held at the Elementary School, followed in May by a bicycle safety day, supported by the Police Department and PTA. June saw a canoe race on Bow Lake, with classes for all abilities and interests. Our traditional two week swimming lessons were held again this year at Northwood Beach with approximately 85 kids participating. This program compliments the Recreation Committee's program to maintain four town beaches for use by residents.

During July and August, the four week Summer Recreational Program at the Northwood Elementary School was held, followed by a Youth Soccer Program this past fall. This year was finished by our Annual Christmas Party, which included a sing-a-long, a Magic show and the usual visit from Santa Claus.

For the remainder of the winter, the Commission is sponsoring skating on the pond on Bow Lake Road. This is part of the Commission's efforts to provide year-round family activities for all ages and interests. We are also planning another Monopoly night to be held in March.

The Community Center in the Narrows has been the Commission's responsibility. Recent safety concerns have lead, regrettably, to the closure of this facility until a structural engineer can evaluate it and make recommendations. Closure of this building was done strictly for safety reasons.

For 1993, the Commission looks forward to building upon the successes of 1992 and expanding activities available to all citizens. Your comments and support are always appreciated, since it is citizen's participation that makes our activities a success.

Respectfully submitted,

Betsy Colburn, Chairman  
Ann Strout, Vice-Chairman  
Patty Blackburn, Secretary  
Dee Ashford  
Don Arsenault



## ANNUAL REPORT OF NORTHWOOD RESCUE SQUAD

It was another busy year for the Rescue Squad. In addition to the steady number of calls, extensive advanced training was undertaken by members, as well as basic training for a number of new members.

The full-time crew was as busy as ever, rendering care to 78 patients to area hospitals, while the volunteers gave aid to 100.

Northwood transported 147 patients, while mutual aid from Epsom resulted in their transporting 21 patients, with Nottingham transporting 4. In addition, we wish to thank Epsom Fire & Rescue for many responses with their EMT-Is with I.V. skills and their EMT-Paramedic. In addition, we utilized the Paramedic capabilities of both Lifestar and Raceway Ambulance services. Lifestar met us with their "Paramedic Intercept" unit. This unit, with at least one paramedic on board, is dispatched upon request. It is not an ambulance. As we transport to the hospital, the intercept vehicle responds from Concord to meet us enroute. When we meet, we stop, and the paramedic joins us in the ambulance. Advanced level procedures are then available to the patient as we continue to the hospital. The program works similarly with Raceway Ambulance. In this way, we can have access to Paramedic-level prehospital care even without paramedics on our service.

We gained 6 new members in 1992. Three are now EMTs and licensed ambulance attendants, one awaits testing and two will be in an EMT course by the time you read this. At the time of this writing we have 16 licensed members, and should add 2 shortly. In addition, when you read this, 14 will be certified for use of the heart defibrillator. Three of our members are also RNs, and Janet Stocker is an advanced EMT instructor. Her expertise will benefit the service and the Town greatly.

In our efforts to continuously improve the level and quality of our service, extensive training was conducted in 1992. Congratulations are in order for Mike Hoisington and Kevin Madison our full-timers, for achieving the EMT-Intermediate level. The course for EMT-1 is comprehensive and difficult, and culminates in an advanced National Registry of Emergency Medical Technicians examination. Completion of the program and attainment of the credential enables the EMT-I to start intravenous fluid therapy. In addition, those trained to this level have access to some forthcoming courses in the administration of some medications and in endotracheal intubation, as those modules are available. As this is being written, EMT Steve Conway, who completed the EMT-I course at SOLO in Conway, NH, is awaiting his opportunity to take the certifying examination. Again, congratulations Mike and Kevin, and good luck Steve. It is expected that some other members will attend the EMT-I course in 1993.



The impact of all this training is that those who call us have immediate access to some advanced care, with more comprehensive support only a radio call away. This significantly improves the chances for a successful outcome in critical situations.

The total number of patients treated during the year was 178. Of those, 93 were female and 85 male. The highest single age category of patients was those 11-20 years old, with 30 patients. Almost half of the patients were under 40 years old, which is a change from prior years.

Our primary receiving hospital continues to be Concord, to which 113 patients were transported. Wentworth-Douglas Hospital in Dover received 20 patients, and Frisbie Hospital in Rochester, 4.

A distribution of calls by day of the week was also performed. We found that the busiest day was Thursday, with 19.7% of the requests for aid, followed by Friday with 16.3%. Monday was ranked third at 14%. Wednesday and Saturday tied at 13.5%. Sundays were usually quiet, garnering the 6th spot, with Tuesday the most quiet day of all. It is interesting to note that previously busy weekends, when coverage is wholly volunteer, have slowed considerably over the years, while end-of-the week calls have increased.

Sixty-one requests for medical aid involved motor vehicle accidents, and the trend continues that those who wear seatbelts are least likely to be injured far less severely. From the profound destruction of some of the vehicles, it is rewarding to see the victims who wore seatbelts are least likely to be injured, or to be injured far less severely. From the profound destruction of some of the vehicles, it is rewarding to see the victims who wore seatbelts walk away with minor injuries. Please wear yours, and insist that all who ride with you do the same.

On behalf of the members of the service, I would like to extend our sincere appreciation for your continued support of our efforts to serve you better. We wish you a healthy and safe 1993.

Respectfully submitted,

Richard Corning, EMT-D  
Captain/Chief Officer

Steve Anderson, EMT-D  
Training Lieutenant

Betsy Ann Colburn, EMT-D  
Operations Lieutenant

## REPORT FROM THE ROAD AGENT

Guard rails were installed on Harmony Hill Road and Bow Lake Road. During the Summer we cut brush using the Youth Program at no cost to the Town other than the hand tools. The bigger brush was cut by the Highway Department. Ditching and sealing was done on several roads. Gravel was applied during the fall grading to ready the roads for winter. Working with the Highway Advisory Committee a five year program for sealing was developed. This needs to be done to try to keep the roads from breaking up. Pugmix was available for a minimal cost and was stored at the dump. This year we have two roads to be pugmixed and sealed.

Ice storms have caused more problems this year than snow storms. This has been the same for the last couple of winters as well. The Town received a sander for the Town truck on a lease-purchase agreement and is looking into the cost effectiveness of doing spot sanding rather than calling in the outside contractors.

In 1993, we have a busy schedule planned. Culverts need to be installed and repaired on Sherbourne Hill Road and Ridge Road. There are guard rails to be placed on several roads. More ditching needs to be done as well as shimming and sealing. Hopefully by working an aggressive program of repair we can bring the roads into good condition.

Respectfully submitted,

James D. Wilson, Road Agent

## REPORT OF THE ROCKINGHAM COUNTY COMMUNITY ACTION PROGRAM, INC.

Rockingham County Community Action Program, Inc. (RCCAP) is a private, non-profit corporation. Our mission is to serve the multitude of needs of Rockingham County's low-income residents by assisting them in coping with the hardships of poverty, giving them the tools to lift themselves out of poverty and seeking to eradicate the root causes of poverty. RCCAP has been addressing these needs for more than twenty-five years.

The Greater Raymond Community Action Center is an outreach office of RCCAP which serves residents of Northwood and 14 other communities, and as such acts as Northwood's central resource for information regarding all available human services. RCCAP also offers intake, clinic and distribution sites in over half of the county's thirty-seven communities for the application and provision of various Community Action services.

Community Action provides a wide range of services which are unduplicated elsewhere in the county. Most of these services meet immediate, critical needs and all have a direct and positive impact on people's lives. The following services were provided by Community Action to eligible residents of Northwood from July 1, 1991 through June 30, 1992.

94 households received Fuel Assistance, a program that provided a financial grant of up to \$550 to assist with energy-related expenses.

3 households at risk of homelessness received a security deposit loan through the Security Deposit Loan Fund.

5 homes were weatherized through the Weatherization Program, a program that provides high quality energy conservation materials and skilled labor to weatherize homes in order to reduce heating costs and conserve energy.

32 children and day care providers participated in the Family Day Care Program, a program that provides training and technical assistance to day care providers and sponsors the Child and Adult Care Food Program.

1 child care referral was arranged through the Child Care Resource and Referral Program, a program that compiles current data on all available child care options, provides child care referrals to employees of participating companies as well as to the general public, and expands the supply of quality child care by recruiting, training and assisting new providers.

54 women, infants and children received help through the WIC Program, a program that offers supplemental nutritious foods, nutrition education, breastfeeding support and health care referrals to pregnant women, nursing mothers, infants and children up to the age of five.



123 food packages were provided through the Surplus Food Program, a program that distributes USDA surplus food to eligible households through mass distributions held four times a year.

8 households received Crisis Assistance, a program that provided a one-time financial grant for the payment of rent, mortgage, electricity or fuel for those in emergency situations.

In addition to these major programs, much of our staff time is devoted to working with people who come to us seeking help. During the past year, we logged 217 calls or visits from Northwood residents, many of which were crisis calls involving fuel or utility problems, the lack of food or clothing or general financial needs. By working closely together with local and state welfare administrators, fuel and utility companies, other human service agencies and interested clergy and civic groups, we are able to link those in need with the services available to them.

The services provided by our staff, together with the programs provided by our agency, have a direct and significant effect on Northwood's welfare budget. If our services were decreased, the Town would experience a resulting increase in requests for local welfare assistance.

Since the services we provide greatly relieve the towns we serve of the full financial burden of providing for the needs of their low-income residents, we ask every community we serve to make a financial contribution to our agency based upon the level of service we have provided to its residents. The amount we request equals 4.5% of the total dollar value of services we provided during the previous fiscal year, which means that we request \$4.50 for every \$100.00 we provided in direct services.

From July 1, 1991 through June 30, 1992, Community Action provided \$116,142 in services to Northwood residents. We are therefore requesting the Town of Northwood to contribute 4.5% of this amount, or \$5,226. The Town of Northwood has contributed to our agency for many years, and we extend our appreciation to you for your continued support.

Respectfully submitted,

Amy Mueller-Campbell, Director  
Greater Raymond Community Action Center



# RURAL DISTRICT VISITING NURSE ASSOCIATION, INC.

## Annual Report

Rural District VNA appreciates your ongoing support and is pleased to continue to serve you as Northwood's Certified Home Health Agency. We provide your town with such services as: skilled nursing, rehabilitation services, home health aides, homemakers, adult health screenings and maternal child health program.

Our staff has grown and the level of Hi-tech services provided in the home has increased. We have formed new affiliations for the Certified Hospice Care, and will soon have a new office with clinic facilities in Farmington. All our changes are to better serve you or your neighbors in health maintenance and/or restoration.

Summary of Northwood visits	Year 1992	
Skilled Nursing	666	
Home Health Aide		592
Homemaker		15
Physical Therapy	103	
Occupational Therapy	20	Speech
Therapy	4	
Maternal/Child Home Visits		9
Adult/Elderly Clinics		92
Maternal/Child Clinics	52	
Total Visits in Northwood	1553	

If anyone has any questions or concerns regarding our organization or services, please give us a call at 755-2202, we would be happy to talk with you.

Rural District Visiting Nurse Association has increased visits and services while we are again reducing our request for municipal support by \$6,228.50 to \$4,705.50 in 1993. Because of the reduction in our request, we are asking for private donations or memorial gifts. These can be sent to RDVNA, PO Box 667, Farmington, NH 03835.

We would like to express our appreciation to True Chesley and George Rogers for the generous donation of their time and talent in serving on our Board of Directors and thank you for your continued support of our services.

Respectfully submitted,

Linda Hotchkiss, RN, BS  
Executive Director

## STRAFFORD REGIONAL PLANNING COMMISSION

SRPC is a public agency responsible for coordination of municipal, state, and federal planning activities in Strafford County and portions of Rockingham County, New Hampshire.

In 1992, SRPC's efforts were focused on several major projects: the redevelopment of Pease Air Force Base, regional economic development, and metropolitan transportation planning. Since early 1992 SRPC has been working with consultants for the Pease Development Authority (PDA) and with the Rockingham and Southern Maine Regional Planning Commissions on the development of a Seacoast Metropolitan Planning Organization (MPO), which is responsible for conducting air quality assessments and coordinating transportation planning activities for the Seacoast area. SRPC also conducts operational planning for the COAST bus system.

In July 1992, SRPC published an Economic Profile for the Seacoast area, which is being used by the PDA and local economic development officials to promote the area. The profile contains economic and demographic data for the Portsmouth-Dover-Rochester metropolitan area and detailed profiles of 12 industrial parks in the Strafford region.

SRPC continued the development of a regional Geographic Information System (GIS) in 1992. In June 1992, we completed an update of our regional GIS coverage on existing land use. This information has subsequently been used in two Pease-related consultation studies: the Part 150 Noise Study and the Pease Surface Transportation Master Plan. In addition to its regional applications, the data is used to produce existing land use maps of each of our towns.

In 1993 SRPC will be completing a regional base map on the GIS which contains most of the data portrayed on standard USGS topographic maps (7.5 minute quadrangles). We are also producing wetlands and developability maps for towns based on Soil Conservation Service (SCS) soil survey data and mapping various pollution sources in the region.

Beginning in 1993, SRPC will be expanding its transportation planning activities for the Seacoast MPO to include our rural communities as well. The Commission is forming a Rural Transportation Committee comprised of SRPC representatives from our 10 rural towns to provide direction on rural transportation issues.

More information on recent and upcoming work on the Strafford Regional Planning Commission can be obtained from your town's representatives to SRPC.

Respectfully submitted,

Paul B. Smith, Exec. Director

## TOWN ROAD ADVISORY COMMITTEE

The Northwood Town Roads Advisory Committee is composed of 5 appointed regular members and up to three alternates are permitted. At the beginning of 1992, the committee requested the road agent, either appointed or elected, be a regular member of the committee. This was requested due to the close working relationship required between the two bodies to effectively plan and budget road maintenance and construction. The 1992 Committee is composed of the following members:

### REGULAR MEMBERS

Mark McKenzie, Chairman	Appointment ends 1994
Andy Turner, Secretary	Appointment ends 1993
John Lane	Appointment ends 1994
Robert Bailey	Appointment ends 1994
James Wilson, Road Agent	Elected Term ends 1993
Richard Lewis, Selectmen's Rep.	

### ALTERNATE MEMBERS

All positions vacant.

The Committee would appreciate volunteers for alternate positions who are interested in the planning, budgeting, upgrading and maintenance of the Town-owned Roads.

The following sections represent the key events and issues that were important to the Town and the Committee occurring in 1992.

**ROAD AGENT:** After a turbulent year in 1991 with the resignation of Jerry LaFreniere as the appointed Road Agent, the interim appointment of Robert Cafmeyer, and the unknowns involved with an elected Road Agent, 1992 saw a return to stability with the election of James Wilson to a one year term as the Road Agent. The Committee feels that Jim has done an outstanding job with the Town roads, especially working with a budget that was not consistent with the planned required maintenance.

**WINTER MAINTENANCE:** A new three year contract for snow plowing went into effect. After discussion, it was felt by the Committee it was impossible to make a true evaluation of the contractor's performance (due to the lack of snow), but to date no one had heard of any complaints. Only 60% of the budgeted monies had been used in 1992.

**CALCULATED ROAD MILEAGE:** After review of the town road mileage on record, and the deficiency known between the town road mileage on the record at the State, it was advised that the Selectmen meet with the NHDOT to make the mileage consistent. The Town receives grant money every year based on the town road mileage. The town has been losing entitled money due if the deficiency is correct. There are deficiencies in the town's



mileage measurements or inventory lines that should be corrected. The committee highly recommends the Town undertake a project (either by the road agent or by contract) to accurately measure all the town roads.

**MAJOR ROAD CONSTRUCTION:** The question of how the Town should go about planning the major road maintenance projects was discussed. There are two ways of going about maintaining the Town roads: (1) the current method of sand/seal, which requires repetition every two to five years depending on traffic and (2) original construction or reconstruction of the entire road (including adding base material) with a quality hot top finish which would last 15 years with little to no additional expense for shimming, sand/seal, or patching. The up front cost is a lot higher for the reconstruction method; however, over the 15 year life of the road, it is significantly cheaper than spending money every year. The townspeople and the Selectmen need to decide how the town roads should be maintained long term. The committee feels it would be prudent and save money in the long run if reconstruction was done; however, the general feeling is that the Town is not ready to accept spending large sums of money in one year, especially during tough times.

**FIVE YEAR PLAN:** The five year plan was revised for 1993 during three work sessions/public hearings in September and October. These hearings were well publicized yet no one from the Town participated in these hearings. The five year plan was then prepared by the committee in conjunction with the road agent. This plan reveals that, for now, the committee has continued to recommend using a sand/seal maintenance plan with the pugmill cold mix to upgrade gravel and dirt roads. As stated above, it was felt that this was not the time to proposed and defend the reconstruction process.

#### RECOMMENDED MAJOR ROAD MAINTENANCE

		1993	Miles
Resurface:	Blakes Hill Road		2.02
	Bow Lake Road		.86
	Bennett Bridge Road		.23
	Lower Deerfield Road		.94
	Lucas Pond Road		1.08
	Mountain Road		1.25
	Ridge Rd./Sherburne Hill		2.91
Pugmill & Seal	West Street		.56
		1994	
Resurface:	Canterbury Rd. (East & West of School Street)		.42
	Lower & Upper Bow St.		1.54
	Priest Road		.12



Resurface:	Tasker Hill Road	.23
	1995	
Resurface:	Green Lane & Green St.	.61
	Harvey Lake Road	.53
	High Street	.18
	Upper Deerfield Road	.46
	1996	
Resurface:	Bigelow Road	.15
	Gulf Road	1.08
	Jeffrey Road	.17
	1997	
Resurface:	Cooper Hill Road	.08
	Harmony Road	.29
	Kelsey Mill Road	.60

#### ROADS WORKED IN 1992

Resurface:	Jenness Pond Road	2.62
	Old Pittsfield Road	.48
Sealed:	Old Turnpike Road	1.10
Gravel:	West Street	.16
	Old Barnstead Road	.51

#### GRAVEL ROADS TO BE COVERED UNDER THE SUMMER MAINTENANCE PROGRAM

Bennett Bridge Road	.17
Bryant Road	.16
Canterbury Road	.90
Harmony Road	1.28
Old Barnstead Road	.51
Range Road	.45
Sunset Drive	.37
Upper Bow Street	.23
Upper Deerfield Road	1.33
Winding Hill Road	.48

#### NEW DEVELOPMENT ROADS (ASPHALT)

Allen Farm Road	.64
Angela Drive	.17
Denmark Drive	.51
Lower Bow Street	.21
Oakwood Drive	.43
Patience Way	.19
Temperance Hill Drive	.32

# WELFARE DEPARTMENT REPORT

Month	Applicants	Rent	Food	Utilities	Misc.	Total
Jan.	11	\$ 3456.41	\$ 40	\$121.36	\$ 560.09	\$ 4177.86
Feb.	20	3015.87	15	365.87	10.00	3406.74
Mar.	16	2160.22	45	116.26	0.00	2321.48
Apr.	16	1766.81	40	106.43	0.00	1913.24
May	4	202.98	0	0.00	0.00	202.98
June	5	0.00	0	0.00	0.00	0.00
July	10	200.00	0	74.30	300.55*	584.85
					10.00**	
Aug.	8	0.00	0	0.00	256.76*	256.76
Sept.	10	799.32	0	0.00	128.38*	947.70
					20.00**	
Oct.	15	383.44	0	93.72	15.00**	501.14
					8.98*	
Nov.	13	29.94	0	58.25	8.39*	111.58
					15.00**	
Dec.	13	295.46	0	0.00	10.00**	305.46
TOTAL:	141	\$12310.45	\$140.00	\$936.19	\$1343.15	\$14729.79

\*Medical/\*\*Gas

In addition to serving 32 individuals and families monetarily, some once and others several times, clients were referred to State, Federal and private aid.

Five clients received aid from the private Helping Hand Fund administered through Raymond Community Action. Helping Hand submissions had to be identified locally by the Welfare Director beginning with our local application for aid. The Welfare Director then had to fill out the Helping Hand forms and submit them with her recommendation to CAP. Only those with recession-related problems could be considered and there had to be "light at the end of the tunnel", i.e., an end to the problem in the near future. Help to Northwood residents through Helping Hand included a new furnace, as well as reimbursement for lot rent, utilities, apartment rent and taxes that are in arrears. Most Northwood clients received the maximum award-\$1000.

Many applicants received aid from AFDC, AFDC-UP, Fuel Assistance, Crisis Fuel Assistance, Crisis (FEMA), Neighbor Helping Neighbor, and Project Care. Some clients were referred to Seacoast Mental Health.

Some clients received wood for heat donated by local citizens. Two clients were referred to the Lions Club which provided them eye exams and glasses. Three fire victims and two needy families received furniture, clothes and baby items through the generosity of townspeople.

Food vouchers were kept to a minimum because of the Town's

well-stocked Food Pantry, ably run by Pat Jacobsmeyer and her great crew of volunteers.

Thanks to a bill passed by the Legislature effective July 1, 1992, welfare rents due to a landlord behind on his property taxes went directly to the Tax Collector to be credited to his account.

A considerable amount of time was spent by the Welfare Director negotiating payments of back bills with PSNH, NH Electric Co-op and Eastern Propane to prevent disconnects. Clients were set up through negotiations with affordable payment schedules.

Time was spent on Home Visits and taking clients to Operation Blessing, and helping them apply for food stamps, AFDC and Fuel Assistance. In some cases, clients were unable to do this on their own.

Approximately \$2,000 was paid back to the Town by making arrangements with clients.

To repay aid given, eligible clients were fitted into Workfare Programs where they performed work for the Town either at the disposal area, library, school, town hall, fire station or helping the road agent.

All eligible clients were required to do 15 verifiable full-time job searches a week.

Exempted by State Law from both of the above programs are women with children under six and people with a medical problem verified by a letter from a doctor.

The Welfare Department aided by the Selectmen, the Cemetery Trustees and the Road Agent had two Summer Youth Programs approved by the NH Job Training Council. We hired 20 youths and two crew chiefs which was paid for by federal funds. They worked from July 13th through the end of August cleaning up the roads and beautifying cemeteries.

The Electra Cotton Fund provided warm winter clothing for a needy family.

Many thanks to the Rescue Squad, the area Churches, the Boy Scouts, the Lions Club, the Chamber of Commerce, Concord Hospital and many townspeople for providing many needy Northwood families with Holiday dinners and toys....without all of you many families would not have had a Thanksgiving or Christmas.

Respectfully submitted,

Pat Stead  
Welfare Director

## PETITION

To see if the Town of Northwood will raise and appropriate the sum of \$1,000 to be used as part of matching funds from the State of New Hampshire for the purpose of controlling the spread of exotic milfoil in Northwood Lake. Said funding to be coordinated by the Northwood Lake Association.

Requested by the following registered voters of the Town of Northwood:

1. Randy Floyd	RFD 1, Box 573
2. Robert Kaffel	91 Lakeshore Drive
3. Maurice Bergevin	Star Route
4. Judy Brackett	P.O. Box 44
5. Helen Brackett	Route 4
6. Ann Strout	P.O. Box 446
7. Anna Skinner	RR 2, Box 82C
8. Richard Griffin	RR 2, Box 82C
9. Bruce DeTrude	Ridge Road
10. Carol Deveau	Bow Lake Road
11. Beverly Freeman	98A Lakeshore Drive
12. Conrad Freeman	98A Lakeshore Drive
13. Susan Hoag	96 Lakeshore Drive
14. Ron Anderson	Box 286, Route 4
15. Judy Anderson	Box 286, Route 4
16. Jeff Anderson	Box 286, Route 4
17. Louis Lashon	RD 1, Box 82A
18. Kathy Lashon	RD 1, Box 82A
19. Deborah Collins	RD 2, Box 82B
20. Michael T. Collins	RD 2, Box 82B
21. Brian J. Cote	RD 1, Box 85A
22. Michelle N. Cote	RD 1, Box 85A
23. Ann Campo	RD 2, Box 83B
24. Arthur S. Chaput	RD 2, Box 83B
25. Marion J. Knox	P.O. Box 167



ANNUAL REPORT  
of the  
SCHOOL DISTRICT  
of  
NORTHWOOD  
NEW HAMPSHIRE

For the Year Ending June 30, 1992

OFFICERS OF THE NORTHWOOD SCHOOL DISTRICT

1992 - 1993

SCHOOL BOARD

Mrs. Althea Behm.....	Term Expires 1993
Mr. Kenneth Curley.....	Term Expires 1994
Mrs. Betsy Chadwick.....	Term Expires 1994
Mr. B. Lee Mason.....	Term Expires 1995
Ms. Ann Strout.....	Term Expires 1995

SUPERINTENDENT OF SCHOOLS

Dr. George S. Reid

ASSISTANT SUPERINTENDENTS

Paul E. Campella, B.S., M.Ed.

Michael J. Frechette, Ph. D.

PRINCIPAL

Beth Hertzfeld, B.A., M.A.

TREASURER

Shirley Allen

CLERK

Jean W. Lane

MODERATOR

Robert A. Johnson

AUDITOR

L. Patrick Kelly, CPA

# RESULTS OF SCHOOL DISTRICT MEETING

March 10, 1992

## School Board For Three Years

### Vote for Two

*Lee Mason	439
*Ann Strout	431
Gordon E. Smart	347
Joan K. Ebberson	281
Ginger Dole	1

## NORTHWOOD SCHOOL DISTRICT MEETING

March 5, 1992

The annual School District Meeting was called to order by Moderator Robert Johnson, at 7:05 p.m., March 5, 1992, at the Northwood Elementary School. Approximately 170 people were present including: Supt. of Schools Barry Clough, Principal Elizabeth Hertzfeld, Assistant Principal Peter Warburton, School Board Members: Elizabeth Chadwick, Althea Behm, Kenneth Curley, Jane Martin, Diana Foster and Budget Committee Chairman Allen (Joe) Holmes.

ARTICLE 1: To hear the reports of agents, auditors, committees or officers chosen and pass any vote relating thereto. Diana Foster moved that we accept this Article as read. Seconded by Althea (Bunny) Behm. Passed by a verbal vote.

ARTICLE 2: To see whether the School District will vote to raise and appropriate the sum of thirty-seven thousand, eight hundred and five dollars (\$37,805.00) which would fund all cost items relative to teacher salaries, fringe benefits and cost items for the 1992-1993 school year, resulting from negotiations between the Northwood Education Association/NEA-New Hampshire and the Northwood School Board and which represents the negotiated increase over the 1991-1992 salaries, fringe benefits and related cost items. Bunny Behm moved that we accept this Article as written. Seconded by Ken Curley. Barbara Smart asked for a YES-NO ballot vote. Seconded by Allen Record. Bunny Behm explained the purpose for this Article. This is part of the negotiated contract. The teachers agreed to a 3.7% increase across the board and not take a step increase, and also, agreed to pay a larger part of their Blue Cross/Blue Shield plan (a less expensive plan than last year). Blue Cross and Blue Shield stated that next year there will be a 20% increase for this health insurance plan. If we pass this Article, then we will amend the budget down \$11,266.00, which will be deducted from the Operating Budget. A ballot vote was taken. Yes 120 - No 46. Article was passed.

ARTICLE 3: To see what sum of money the School District will raise and appropriate for the support of schools, for the salaries of School District Officials and agents, for capital construction, and for the payment of statutory obligations of the School District. Allen Holmes moved that we raise and appropriate the sum of \$3,790,760.00 (excluding Articles 2,4,5,6,7). Seconded by Ken Curley. Diana Foster amended this figure to read \$3,779,494.00 (excluding Articles 2,4,5,6,7). This was seconded by Ken Curley. This is a reduction of \$11,266.00 as a result of passing Article 3. A vote on the amended figure, which was \$3,779,494.00 (not including Articles 2,4,5,6,7) was passed by a verbal vote. The Moderator called for a vote on the main motion as it was amended. Passed by a



verbal vote.

ARTICLE 4: To see if the School District will vote to raise and appropriate the amount of \$27,990.00 for the purpose of providing transportation for high school students attending Coe-Brown Academy. Diana Foster moved that we accept this Article. Jane Martin seconded. Bunny Behm stated that the School Board will work with the bus contractor this summer to pinpoint common areas where students could gather to wait for the bus. Bob Grant (of the Northwood Transportation Co.) said it would probably take about a total of 90 minutes to transport all students either to or from school. Moderator Johnson called for a vote by a show of hands Yes 134 - No 26. The Article was passed.

ARTICLE 5: To see if the School District wishes to raise and appropriate the sum of three thousand five hundred dollars (\$3,500.00) for the purchase of equipment for the Food Service Program; said sum of money to be financed from unanticipated Federal and State reimbursement monies received during the current fiscal year (FY 92). Ken Curley moved that we pass this Article as read. Seconded by Lawrence Tasker, Jr. This money is an "in and out" item, but will be used to purchase four new luncheon tables. Passed by a verbal vote.

ARTICLE 6: To see if the School District will vote to raise and appropriate a sum of money not to exceed five thousand dollars (\$5,000.00) from the undesignated Fund Balance as of 30 June 1992. Said sum of money will be deposited in the School District Capital Reserve Fund for the purpose of financing any and all capital improvements to school buildings as well as all or part of the cost of new construction for the School District in accord with the provisions of RSA Ch. 35. Jane Martin moved that we accept this Article as read. Seconded by Bunny Behm. Passed by a verbal vote.

ARTICLE 7: To see if the School District will vote to raise and appropriate the amount of five thousand, six hundred and eighty dollars (\$5,680.00) for the purchase of a business computer, the cost of the first year of a five-year lease for accompanying fund accounting software and a software support agreement. Ken Curley moved this Article as read. Seconded by Jane Martin. After a lengthy discussion and explanation, Robert Robichaud amended this Article, and made a motion to purchase this computer "outright", stating that we would save interest money. This was seconded by Bunny Behm. It would cost \$13,095.00, this amount was included in his motion. Ken Curley stated that this would include the software and the entire package. Moderator Johnson called for a show of hands for the amendment. Yes 61 - No 54. Passed. Then he called for a vote on the main motion as amended. Passed.

ARTICLE 8: To see if the School District will authorize the School Board to make application for and to receive and expend,

in the name of the District, such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government and/or State agencies, private agencies and/or other sources in accord with the provisions of RSA 198:20-b. Ken Curley moved the Article. Seconded by Marcia Tasker. Passed by verbal vote.

ARTICLE 9: To choose agents and committees in relation to any subject embraced in this warrant. So moved by Ken Curley. Seconded by Bunny Behm. Passed by verbal vote.

ARTICLE 10: To transact any other business which may legally come before this meeting. No further business. Ken Curley moved to adjourn. Seconded by Jane Martin. Passed. Time 9:40 p.m.

Respectfully submitted,

Jean W. Lane, Clerk

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Northwood qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on the 9th day of March 1993, at 10:00 o'clock in the forenoon, to act upon the following subjects:

1. To choose a Member of the School Board for the ensuing three years.

Given under our hands at said Northwood this 4th day of February 1993.

Kenneth Curley

Althea Behm

Betsy Chadwick

School Board

B. Lee Mason

Ann Strout

A true copy of Warrant -- Attest:

Kenneth Curley

Althea Behm

Betsy Chadwick

School Board

B. Lee Mason

Ann Strout

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School district in the Town of Northwood qualified to vote in district affairs:

You are hereby notified to meet at the Northwood Elementary School in said district on the 4th day of March 1993, at 7:00 o'clock in the afternoon, to act upon the following subjects:

1. To hear the reports of agents, auditors, committees, or officers chosen and pass any vote relating thereto.
2. To see whether the School District will vote to raise and appropriate the sum of seventeen thousand six hundred seventy eight dollars (\$17,678) which would fund all cost items relative to teacher salaries, fringe benefits and cost items for the 1993-1994 school year, resulting from negotiations between the Northwood Education Association/NEA-New Hampshire and the Northwood School Board and which represents the negotiated increase over the 1992-1993 salaries, fringe benefits and related cost items. (Recommended by Budget Committee)
3. To see if the School District will authorize the School Board to conduct a study of the need and availability of alternative space to house the District's grade K-8 pupils, said study to be done together with other school boards in this area or individually and to report back to the School District Meeting at its next or a special meeting.
4. To see what sum of money the School District will raise and appropriate for the support of schools, for the salaries of School District officials and agents, for capital construction, and for the payment of statutory obligations of the School District.
5. To see if the School District wishes to raise and appropriate the sum of two thousand dollars (\$2,000) for the purchase of equipment for the Food Service Program; said sum of money to be financed from unanticipated federal and state reimbursement monies received during the current fiscal year (FY 93). (Supplemental Appropriation - Recommended by Budget Committee)
6. To see if the School District will vote to raise and appropriate a sum of money not to exceed five thousand dollars (\$5,000) from the undesignated Fund Balance as of 30 June 1993. Said sum of money will be deposited in the School District Capital Reserve Fund for the purpose of financing any and all capital improvements to school buildings as well as all or part of the cost of new construction for the School District in accord with the provisions of RSA Ch 35. (Recommended by Budget Committee)



7. To see if the School District will vote to raise and appropriate the amount of six thousand three hundred dollars (\$6,300.00) to control the erosion in the area between the building and the play ground and provide for the safety of the children by installing a handrail in the same area.  
(Recommended by Budget Committee)

8. To see if the School District will authorize the School Board to make application for and to receive and expend, in the name of the District, such advances, grants-in-aid, or other funds for educational purposes and may now or hereafter be forthcoming from the United States Government and/or State agencies; private agencies and/or other sources in accord with the provisions of RSA 198:20-b.

9. To choose agents and committees in relation to any subject embraced in this warrant.

10. To transact any other business which may legally come before this meeting.

Given under our hands at said Northwood this 8th day of February 1993.

Kenneth Curley, Chairman	
Althea Behm	
Betsy Chadwick	School Board
B. Lee Mason	
Ann Strout	

A true copy of Warrant -- Attest:

Kenneth Curley, Chairman	
Althea Behm	
Betsy Chadwick	School Board
B. Lee Mason	
Ann Strout	

NORTHWOOD SCHOOL DISTRICT PROPOSED BUDGET 1993-1994

	Budgeted 91-92	Expended 91-92	Voted Mar. 5, 92	School Board Proposed 93-94	Budget Committee Recommended 93-94
-----					
INSTRUCTION					
REGULAR EDUCATION					
Salaries					
Teachers	701390	689605.58	751116	766412	766412
Aides	7500	5338.48	6698	8600	6899
Subs - Teachers	11000	13865.56	10540	10540	10540
Tutors				6300	6300
Subs - Aides			180	180	180
Benefits					
Life Insurance	0	0	3720	3997	3997
Health Insurance	77066	78447.70	91224	117569	117569
Dental Insurance	8874	8144.80	9434	10989	10989
Retirement - Teachers	11251	10865.64	23735	15252	15252
Retirement - Non-prof.	188	0	0	0	0
FICA	55148	54223.94	58793	60590	60460
Unemployment	1	189.22	1	1	1
					130
Tuition					
Other Public Schools	22072	15225.34	17727	23030	23030
Tuition - Coe-Brown	810405	777861.45	889966	857571	857571
Supplies & Textbooks					
Consumable	10000	8112.39	10500	10500	10500
General	12740	12902.55	13100	14000	14000
Phys. Ed./Health Supplies	1500	1774.63	810	1500	1500
Remedial Reading	980	996.36	800	1000	1000
Math Supplies	1519	1637.05	1480	1800	1800
Music Supplies	1000	1513.79	2150	2500	2500

Science Supplies	2528	2255.10	2800	2800
Language Arts/Reading	4704	4091.86	4900	4900
Enrichment Supplies	490	222.76	400	400
Art Supplies	2646	2572.24	2600	2780
Social Studies Supplies	1495	1603.90	1400	1400
Counseling Supplies	410	419.18	500	500
Textbooks	6860	6837.17	7000	4000

Equipment & Repair				
Instruc. Equip. Repair	1470	1073.40	1000	1000
Instruc. Equip. New	0	0	1	6070
Furniture New	3000	5149.49	3000	3800
Instruc. Equip. Replace	0	0	2400	2100

REGULAR EDUCATION TOTAL	1756237	1704929.58	1917975	1942081	1940250	1831
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# SPECIAL EDUCATION PROGRAMS

Salaries						
Teachers	187883	187757.06	198530	189709	189709	189709
Aides	53739	60405.03	64446	82614	66604	66604
Speech/Language Assnt				13500	13500	13500
Subs - Teachers	2500	6979.64	2500	3000	3000	3000
Tutors	2168	1382.53	2168			
Subs-Aides	0	0	1000	1500	1500	1500

Benefits						
Life Insurance	0	0	861	968	968	968
Health Insurance	19716	16870.44	21774	21356	21356	21356
Dental Insurance	3013	2198.66	2419	2570	2570	2570
Retirement - Teachers	3017	3040.39	6274	3775	3775	3775
Retirement - Non Prof.	565	224.78	408	654	621	621
Unemployment	0	0	1	1	1	1
FICA	18841	19624.11	20551	22210	20985	20985

# Tuition - Related Services

Public Schools	2040	4081.00	903	995	995
Public Academies	90117	79284.32	113266	116728	116728
Non-Public Schools	238949	250977.54	228784	199126	199126
Vocational Assessment	2541	200.00	500	550	550

## Supplies & Textbooks

General Supplies	392	209.89	400	400	400
Language Supplies	2842	1308.84	2500	3370	3370
Social Studies Supplies	307	151.68	1	140	140
Math Supplies	578	688.42	630	500	500
Science Supplies	100	66.61	1	60	60
Testing Supplies	300	1027.68	1000	1000	1000
Textbooks	490	1034.20	550	450	450
Speech Supplies	1500	1274.14	950	900	900

## Equipment & Repairs

Instruc. Equip. Repairs	196	0	100	100	100
Instruc. Equip. New	100	279.97	1	600	600
Furniture	617	400.35	1	1	1

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SPECIAL EDUCATION TOTAL

632511	639467.28	670519	666777	649509	17268
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## VOCATIONAL EDUCATION PROGRAM

### Tuition

Other Public Schools	17490	6105.30	6413	1	1
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VOCATIONAL EDUCATION TOTAL

17490	6105.3	6413	1	1	1
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## OTHER EDUCATIONAL PROGRAMS

[illegible]

SUPPORT SERVICES

PUPILS

Attendance

Census	500	0	0	0	0
Truant Officer	1	0	1	1	1
Attendance Total	501	0	1	1	1

Standardized Testing

Achievement Testing	1875	4144.00	2951	1100	1100
Stand. Test Total	1875	4144.00	2951	1100	1100

Health

Nurse's Salary	16925	16925.00	17552	20811	20811
Subs - Nurse			338	338	338
Student Physicals	274	336.00	300	550	550
Staff Physicals	147	0	1	1	375
Nurse's Travel	74	50.00	75	75	75
Health Supplies	882	864.00	900	950	950

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-374

Health Total

18302	18175.00	19166	22725	23099	-374
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Special Educ. Support Serv.

SLC Membership	3262	3262.00	3196	3377	3377
Occupational Therapy	20762	16267.00	16095	23279	23279
Other Diag. Services	500	404.00	500	500	500
Pre-Sch. Diagnostic Unit	16677	16239.00	11419	13784	13784
Spec. Ed. Support Tot.	41201	36172.00	31210	40940	40940

STAFF SERVICES

Improvement of Instruction  
Curriculum Dev.  
Course Reimbursement  
Staff Dev. Reg. Workshop  
Staff Development  
Staff Travel

1184	1184.00	1185	1185	1185
12500	8454.00	12500	14042	14042
440	451.00	440	451	451
1500	2326.00	1500	2000	2000
50	0.00	50	50	50
=====				
15674	12415.00	15675	17728	17728

Improve. of Instruc. Tot.

Educational Media

Librarian  
Subs - Librarian  
Educational TV  
AV Materials  
General Supplies  
Library/Reference Books  
Periodicals  
Computer Software/Sup.

21056	14500.00	15037	15416	15037	379
350	350.00	338	338	338	
2450	2455.00	350	350	350	
784	144.00	2800	3000	3000	
3000	3,397.00	800	800	800	
392	455.00	4500	5000	5000	
1500	1,375.00	425	500	500	
		2000	2000	2000	

Educational Media Tot.

29532	22676.00	26250	27404	27025	379
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GENERAL ADMINISTRATION

School Board

School Board Salaries  
School Dist. Moderator  
School Dist. Treasurer  
School Dist. Clerk  
School Board Secretary  
School Dist. Audit  
Attorney/Negotiator  
Advertiser/Legal Notices  
Police  
Dist. Officers Expense  
School Bd. Assoc. Dues

1500	1500.00	1500	1500	1500
50	25.00	50	50	50
2000	2000.00	2000	2000	2000
50	25.00	50	50	50
840	665.00	840	600	600
2400	2650.00	2400	2600	2600
5000	7,594.00	5000	5000	5000
1500	1,408.00	1500	1500	1500
200	0	200	200	200
450	2,580.00	550	550	550
2028	2,027.00	2230	2453	2453

School Board Total

16018	20474.00	16320	16503	16503
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Superintendent

SAU Expenses

114500	114500.00	111240	108722	108722
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Superintendent Total	114500	114500.00	111240	108722	108722
=====					
SCHOOL ADMINISTRATION					
Office of the Principal					
Principal Salary	41880	42140.00	43699	44782	45010
Assist. Principal Sal.	31605	31605.00	32775	35090	33758
Secretary Salary	14865	14849.50	15415	15677	15218
Subs - Secretary		0	338	338	338
Professional Devel.	600	654.00	600	1500	1500
Office Equip. Repair	450	760.00	450	450	450
Telephone	5880	5277.50	5000	5400	5400
Postage	1960	1909.00	1960	2000	2000
Adminis. Travel/Exp.	450	450.00	550	550	550
Supplies & Forms	1960	1610.00	3000	3000	3000
Computer Software System	0	0	0	1650	1650
Equip. Replace/Lease	2356	2119.00	2955	2955	2955
Professional Dues	600	474.00	600	700	700
Graduation/Class Day Exp.	600	867.00	700	950	950
Principal Office Tot.	103206	102715.00	108042	115042	113479
=====					
BUSINESS					
Fiscal					
Sch. Dist. Bookkeeper	17815	18118.00	20156	20655	20760
Computer Support	0	0	0	1641	1641
Travel	50	50.00	50	50	50
Supplies	461	285.00	638	800	800
Equipment Repair	300	155.00	535	550	550
New Equipment	0	0	13095	0	0
Replace - Equipment	0	0	250		
Fiscal Total	18626	18608	34724	23696	23801
=====					
Operation/Maint. of Plant					
Custodian Salaries	49275	47254.00	51098	52356	52617
Substitutes	500	1884.00	1000	1000	1000
Rubbish Removal	2000	1932.00	2200	2376	2376
					-261

BUSINESS



Snow Plowing	2300	1640.00	2500	2500
Care of Grounds	4000	1662.00	3000	3000
Septic Tank Maint.	700	480.00	900	900
Fire Alarm Service	850	815.00	1050	1050
Clock/Bell Service	350	174.00	350	350
Elevator Maint.	550	1447.00	800	800
Security Alarm			240	240
Bldg./Maint. Repairs	12000	48480.00	8440	8440
Repairs to Htg. Plant	750	1788.00	1500	1500
Repairs to Furn./Fixtures	500	608.00	600	600
Repairs to Paving/Grounds	2500	3441.00	2861	2861
Insurance	20277	19196.00	21240	21240
Custodian Travel	80	61.00	100	100
Glass/Maint. Supply	350	620.00	500	500
Custodian/Maint. Supplies	10000	10229.00	12660	12660
Electricity	27907	22019.00	23000	23000
Fuel Oil	15600	8599.00	10000	10000
Water	5000	4100.00	4100	4100
Maint. Equip. - New	750	654.00	2272	2272

Security/Traffic Control 3726 3060 666

Crossing Guard

Oper./Maint. of Plant Tot 156239 177083.00 153768 155571 155166 405

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Transportation				
Reg. Elem. Trans.	117000	117000.00	121680	126548
Vocational Trans.	1400	0	750	1
Athletic Trans.	2000	1569.00	2163	2250
High School Trans.			27990	29110
Special Ed. Trans.	86677	96749.00	86000	75000
Class/Field Trip Trans.	3000	3431.00	3000	3400

Transportation Totl. 210077 218749.00 241583 236309 236309

=====

Benefits

Life Insurance 5068 4498.00 1048 1175 1175

Health Insurance	74483	63696.00	78428	80843	80843	
Dental Insurance	7422	5024.00	6445	8171	8171	
Workman's Comp.	22356	18327.00	17690	20793	21065	-272
Unemployment Comp.	1000	1881.00	2268	1000	1000	
Retirement Prof.	1493	1516.00	2978	2004	1982	22
Retirement Non-Prof.	2523	2562.00	6009	3468	3454	14
FICA	15007	14653.00	15460	16419	16247	172
Benefits Total	129352	112157.00	130326	133873	133937	-64

# SUPPORT SUMMARY

Attendance	501	0	1	1	1	
Guidance	1875	4144.00	2951	1100	1100	
Health	18302	18175.00	19166	22725	23099	
Spec. Ed. Serv. Sup.	41201	36172.00	31210	40940	40940	-374
Speech Contract	0	0	0	0	0	
Improvement of Instruc.	15674	12415.00	15675	17728	17728	
Educational Media	29532	22676.00	26250	27404	27025	379
School Board	16018	20474.00	16320	16503	16503	
Superintendent	114500	114500.00	111240	108722	108722	
Office of Principal	103206	102715.00	108042	115042	113479	1563
Fiscal	18626	18608.00	34724	23696	23801	-105
Plant Operation	156239	177083.00	153768	155571	155166	405
Transportation	210077	218749.00	241583	236309	236309	
Benefits	129352	112157.00	130326	133873	133937	-64
SUPPORT TOTAL	855103	857868.00	891256	899614	897810	1804

# OTHER OUTLAYS

Debt Service						
Principal of Debt	200000	200000.00	200000	200000	200000	
Interest/Debt	104640	104640.00	90800	76890	76890	
OTHER OUTLAYS TOTAL	304640	304640.00	290800	276890	276890	

# BUDGET SUMMARY

INSTRUCTIONAL TOTAL	2414043	2358340.00	2603342	2621771	2602672	19099
SUPPORT TOTAL	855103	857868.00	891256	899614	897810	1804
OTHER OUTLAY TOTAL	304640	304640.00	290800	276890	276890	

GENERAL FUND TOTAL	3573786	3520848.00	3785398	3798275	3777372	20903
=====	=====	=====	=====	=====	=====	=====
FOOD SERVICES						
Lunch Worker Salaries	25681	25902.00	32148	34427	34427	
Substitutes	0	0	187	165	165	
FICA	1965	1982.00	2459	2646	2646	
Physicals	50	0	50	50	50	
Equipment Service	500	1662.00	750	750	750	
Fire Safety Inspec.	110	60.00	110	120	120	
Petty Cash	200	115.00	200	200	200	
Travel	50	20.00	50	50	50	
Supplies	1000	657.00	750	750	750	
Food/Milk	27780	34884.00	34032	43061	43061	
Utility Gas & Elec.	1700	941.00	1500	1500	1500	
Equipment	0	0	750	750	750	
FOOD SERV. FUND TOTAL	59036	66223.00	72986	84469	84469	
=====	=====	=====	=====	=====	=====	=====
GENERAL FUND TOTAL	3573786	3520847.00	3785398	3798275	3777372	20903
FOOD SERV. FUND TOTAL	59036	66223	72986	84469	84469	
OPERATING BUDGET TOTAL	3632822	3587070	3858384	3882744	3861841	20903
DEPOSIT TO CAPITAL RES. WARRANT ART. #4-FY 91	5000					
SUPPLEMENTAL APPROP. WARRANT ART. #5-FY 92			3500			
DEPOSIT TO CAPITAL RES. WARRANT ART. #6-FY 92			5000			
SUPPLEMENTAL APPROP. WARRANT		2956.00				

SUPPLEMENTAL APPROP.  
WARRANT ART. # 5 FY 93

2000 2000

DEPOSIT TO CAPITAL RES.  
WARRANT ART. # 6 FY 93

5000 5000

REPAIRS TO GROUNDS-  
WARRANT ART. #7 FY 94

6300 6300

TEACHER AGREEMENT -  
WARRANT ART. #2 FY 94

17678 17678

TOTAL BUDGET

3913722 3892819 20903

Revenues

543482 690274 0

District Assessment

3094340 3223448 20903



# NORTHWOOD SCHOOL DISTRICT ESTIMATED REVENUES

	Revised Revenues 1992-93	School Board's Budget 1993-1994	Budget Committee Budget 1992-93
Unreserved Fund Balance	65,741		
Foundation Aid	201,394	423,305	201,394
School Building Aid	69,787	69,787	69,787
Area Vocational School	461	461	461
Catastrophic Aid	65,902	65,902	75,559
Child Nutrition	32,986	43,803	32,986
Reserve for Special Purposes *Article 6	5,000	5,000	
Tuition	1,151	750	1,151
Earnings on Investments	13,650	7,600	13,650
Rental of Facilities	1,050	1,000	1,050
Food Service Receipts	40,000	40,239	40,000
SUPPLEMENTAL APPROPRIATION (CONTRA) - Article #5	3,500	2,000	3,500
Special Education Tuition	<u>45,928</u>	<u>30,000</u>	<u>45,928</u>
TOTAL SCHOOL REVENUES & CREDITS	546,550	689,847	485,466
DISTRICT ASSESSMENT	<u>3,320,334</u>	<u>3,216,569</u>	<u>3,870,735</u>
TOTAL REVENUES & DISTRICT ASSESSMENT	3,866,884	3,906,416	4,356,201

\*Taken from DRA's tax rate setting sheet

# NORTHWOOD SCHOOL DISTRICT

## FINANCIAL REPORT

7/1/91 - 6/30/92

### EXPENDITURES

#### INSTRUCTION:

##### Salaries - Teachers

D. Ames-Kimball	\$ 21,056.00
N. Carroll	26,242.00
A. Chase	24,029.00
S. Desmarais	32,331.00
L. Dietterle	25,100.00
J. Draper	21,356.00
J. Folan	36,164.00
A. M. Gasowski	27,815.00
J. Greenhalgh	22,003.00
J. Halloran	24,724.00
I. Humel	21,056.00
D. Kalinski	31,831.00
D. Konrad	33,645.00
L. Kramas	26,617.00
M. B. Landry	31,253.00
V. Lucey	32,331.00
L. Magnusson	23,274.00
R. McMaster	33,645.00
C. Pitman	24,723.92
E. Pollard	36,664.00
T. Richards	23,659.00
A. Robertson	34,147.82
S. Smith	21,666.00
J. Verville	30,243.84
K. Zielinski	<u>24,029.00</u>

TOTAL:

\$689,605.58

##### Other Instructional Staff

C. Stone	3,659.76
N. Lemire	1,678.72
J. Beck	180.00
J. Cronin	45.00
M. Desrosiers	1,102.50
R. Douglas	315.00
L. Dyer	3,134.00
B. Fisher	56.61
D. Frechette	472.50
E. Gibson	<u>1,212.50</u>

K. Hatch	44.95
H. James	45.00
M. Kaufold	1,047.50
J. Kelley	90.00
D. Knowlton	360.00
M. Kimball	102.50
J. McMaster	45.00
F. Newman	1,062.50
J. O'Connor	45.00
A. Purinton	225.00
M. Royce	2,095.00
W. Sauls	580.00
J. Schnoock	45.00
N. Stevens	315.00
J. Truesdell	525.00
S. VanGerena	135.00
P. Young	585.00

TOTAL:	\$19,204.04
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Health Insurance	\$ 78,447.70
Dental Insurance	8,144.80
Retirement - Prof.	10,865.64
Retirement - Non-Prof.	0.00
FICA	54,223.94
Unemployment	189.22
Tuition - Other Public Schools	16,544.00
Tuition - Coe-Brown Academy	777,861.45
Supplies: Consumable	8,112.39
General	13,002.76
Art Supplies	2,572.24
Music Supplies	1,513.79
Physical Education Supplies	1,774.63
Science Supplies	2,255.10
Language Arts	4,091.86
Enrichment Supplies	222.76
Math Supplies	1,637.05
Counseling Supplies	419.18
Social Studies Supplies	1,603.90
Remedial Reading	996.36
Textbooks	6,837.17
Instruct. Equip. Repair	1,109.40
Instruct. Equip. New	0.00
Furniture, New	5,149.49

TOTAL:	\$997,574.83
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# SPECIAL EDUCATION PROGRAM

## Salaries - Teachers

R. Hatch	\$ 33,645.00
L. Jacob	33,062.51
D. Kraft	37,805.00
J. Puopolo	22,994.00

J. McGann	32,331.00
S. Wright	<u>27,919.55</u>

TOTAL:	\$187,757.06
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Other Instructional Salaries

S. Bailey	\$ 6,542.64
A. M. Benson	6,755.86
B. Fisher	6,433.28
K. Hatch	4,550.41
J. Kosa	6,690.79
D. Lebel	6,532.50
T. Madison	5,813.90
P. Marston	6,811.55
L. Tiede	3,265.42
L. Young	7,891.64
P. Blackadar	45.00
L. Dyer	527.74
N. Dubiansky	45.00
J. Elliott	517.50
E. Gibson	1,725.00
S. Ingraham	45.00
H. James	225.00
S. Johnson	180.00
L. Lalish	135.00
G. Mills	45.00
F. Newman	760.00
M. Royce	1,592.47
S. VanGerena	90.00
J. Truesdell	532.50
P. Young	90.00
R. Hatch	647.00
S. Strauss	<u>277.00</u>

TOTAL:	\$68,767.20
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Health Insurance	\$ 16,870.44
Dental Insurance	2,198.66
Retirement - Prof.	3,040.39
Retirement - Non Prof.	224.78
FICA	19,624.11
Tuition - Other Public Schools	4,081.00
Tuition - Coe-Brown Academy	82,870.00
Tuition - Non-Public Schools	248,741.00
Vocational Assessment	200.00
General Supplies	209.89
Language Supplies	1,308.84
Social Studies Supplies	151.68
Math Supplies	688.42
Science Supplies	66.61
Testing Supplies	1,027.68
Speech Supplies	1,274.14
Textbooks	1,034.20



Instruc. Equip. Repair	0.00
Instruc. Equip. New	279.97
Furniture	<u>400.35</u>

TOTAL:	\$384,292.16
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#### VOCATIONAL EDUCATION PROGRAM

Tuition - Other Public Schools	6,105.30
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#### OTHER EDUCATIONAL PROGRAMS

Athletics Salaries	4,930.00
Athletic Director	0.00
Extra Curricular Salaries	855.00
Summer School	0.00
School Improve. Program	0.00
FICA	520.58
Special Events	0.00
Athletic Supplies	512.75
Umpires & Referees	1,020.00
Staff Travel	<u>0.00</u>

TOTAL:	\$ 7,838.33
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TOTAL 1000 SERIES	\$2,861,144.50
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#### 2000 SUPPORT SERVICES

Achievement Testing	\$ 4,143.52
Nurse Salary - N. Sauls	16,924.76
Student Physicals	336.00
Staff Physicals	0.00
Nurse Travel	50.16
Health Supplies	864.36
Health Textbooks	0.00
SLC Diagnostic Testing/Mem	3,261.50
Occupational Therapy	15,653.23
Other Diag. Services	404.20
Pre-School Diagnostic Unit	16,238.88
Speech Services	0.00
Supplies & Materials	0.00

#### 2200 STAFF SERVICES

Department Head Stipends	0.00
Course Reimbursement	8,454.00
Staff Development Workshop	451.00
Staff Development	2,326.00
Curriculum Development	1,184.16
Staff Travel	0.00
Librarian Salary - J. Stimmell	14,500.00

Educational TV	350.00
AV Materials	2,455.02
General Supplies	143.69
Library/Reference Books	3,397.15
Periodicals	454.93
Computer Software/Supplies	1,374.78

#### 2300 GENERAL ADMINISTRATION

School Board Salaries	1,500.00
Moderator	25.00
Treasurer	2,000.00
Clerk	25.00
Elect. Expense	0.00
Secretary	665.00
District Audit	2,650.00
Attorney	7,593.65
Advertis/Legal Notices	1,284.93
Police	0.00
Officers Expense	2,619.16
School Board Dues	2,027.10
SAU Expenses	114,499.99

#### 2400 SCHOOL ADMINISTRATION

Principal Salary - E. Hertzfeld	42,140.00
Asst. Principal Salary - P. Warburton	31,605.00
Secretary Salary - C. VanGerena	14,848.80
Office Equipment Repair	760.00
Telephone	5,277.21
Postage	1,909.39
Adminis. Travel/Expenses	450.00
Supplies & Forms	1,609.68
Professional Dues	474.00
Professional Development	654.34
Computer Attendance System	0.00
Graduation/Class Expenses	867.24
Equipment New	0.00
Equipment Replace	2,119.00

#### 2500 BUSINESS PLANT

Bookkeeper Salary - B. Ingraham	17,023.71
N. Stevens	964.00
S. Debra	130.35
Travel Expenses	50.00
Supplies	304.39
Equipment - New	0.00
Equipment - Repair	155.06
Custodian Salaries	
J. Eroclino	16,443.04
L. S. Elliott, Jr.	13,367.20
R. Keenan	9,553.92
P. Pratt	5,754.24

L. Elliott	2,136.00
Custodian Over-time/Subs	
L. Elliott	144.00
G. Lucey	1,404.00
G. Champagne	336.00
Rubbish Removal Service	1,931.75
Snow Plowing	1,640.00
Care of Grounds	1,662.50
Septic Tank Pump Service	480.00
Fire Alarm Service	815.25
Clock/Bell Service	174.25
Elevator Maint.	1,447.21
Building Main. & Repairs	51,239.78
Repairs to Htg. Plant	1,787.95
Repairs to Furn/Fixtures	607.62
Repair to Plant - Floor	0.00
Paving	3,441.00
Insurance	19,195.95
Custodian Travel	61.16
Glass/Mainten Supply	619.83
Custodial/Main. Supplies	10,995.33
Electricity	22,018.58
Fuel Oil	8,598.68
Water	4,100.00
Main Equip. - New	654.17
Furniture - New	0.00

#### 2500 TRANSPORTATION

Gasoline	0.00
Regular Trans.	117,000.00
Special Ed. Trans.	96,748.60
Vocational Trans.	0.00
Athletic Trans.	\$ 1,569.30
Class/Field Trip Trans.	3,430.70

#### 2900 SUPPORT STAFF BENEFITS

Life Insurance	4,495.14
Health Insurance	62,150.37
Dental Insurance	5,324.08
Workman's Compensation	11,847.46
Retirement - Professional	1,516.30
Retirement - Non prof.	2,561.51
FICA	14,651.51
Unemployment Compensation	<u>1,881.67</u>

TOTAL 2000 SERIES	\$ 852,985.60
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#### 4000 FACIL. ACQUIS./CONSTRUCTION

Site/Land Acquis.	0.00
Architect/Engin. Study	0.00
Remodel/Oil Tank Replace	0.00

TOTAL:	0.00
5000 OTHER OUTLAYS	
Principal of Debt	200,000.00
Interest/Debt	104,640.00
TOTAL:	304,640.00
TOTAL GENERAL FUND EXPENDITURES	\$3,518,770.10
TOTAL FOOD EXPENDITURE	66,221.53
Supplemental Approp Warrant - Lunch Program	2,956.23
CAPITAL RESERVE FUND	5,000.00
TOTAL EXPENDITURES ALL FUNDS	\$3,592,947.86



NORTHWOOD SCHOOL DISTRICT

BALANCE SHEET

June 30, 1992

<u>Assets</u>	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Food Service</u>	<u>Capital Reserve</u>
Current Assets:					
Cash	\$47,972.00	--	--	\$22,864.00	\$11,755.79
Intergov. Receivables	14,117.14	--	--	2,672.00	--
Other Receivables	15,319.75	--	--	--	--
Inventories	--	--	--	\$ 3,277.00	--
Total Current Assets:	<u>\$77,408.89</u>	--	--	<u>\$28,813.00</u>	<u>\$11,755.79</u>
Total Assets:	<u>\$77,408.89</u>	--	--	<u>\$28,813.00</u>	<u>\$11,755.79</u>
<u>Liabilities and Fund Equity</u>					
Current Liabilities:					
Other Payables	6,667.56	--	--	--	--
Deferred Revenues	--	--	--	2,236.00	
Total Liabilities:	<u>\$ 6,667.56</u>	--	--	<u>\$ 2,236.00</u>	
<u>Fund Equity</u>					
Reserve for Special Purposes	5,000.00	--	--	--	11,755.79
Unreserved Fund Balance	<u>65,741.33</u>	--	--	<u>26,557.00</u>	--
Total Fund Equity:	<u>\$70,741.33</u>	--	--	<u>\$26,577.00</u>	<u>\$11,755.79</u>
Total Liabilities and Fund Equity:	<u>\$77,408.89</u>	--	--	<u>\$28,813.00</u>	<u>\$11,755.79</u>

NORTHWOOD SCHOOL DISTRICT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES COMPARED TO BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 1992

<u>Revenue</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
District Assessment	\$3,090,840	\$3,090,840	\$ --
<u>Intergovernmental</u>			
Foundation Aid	172,972	172,972	--
School Building Aid	69,787	69,787	--
Area Vocation Aid	1,400	--	(1,400)
Catastrophic Aid	75,559	76,374	815
	<u>319,718</u>	<u>319,133</u>	<u>(585)</u>
<u>Other</u>			
Interest on Deposits	9,850	13,420	3,570
Special Education	49,012	36,195	(12,817)
Tuition	912	981	69
Rental	1,000	964	(36)
Other	--	29,024	29,024
	<u>60,774</u>	<u>80,584</u>	<u>19,810</u>
Total Revenue and Other Financing Sources	<u>\$3,471,332</u>	<u>\$3,490,557</u>	<u>\$19,225</u>

NORTHWOOD SCHOOL LUNCH PROGRAM

Financial Statement

1991 - 1992

Balance - July 1, 1991 \$11,177.71

Receipts:

Reimbursements	\$40,202.00
Lunch & Milk Sales	36,939.35
Bank Interest	205.34
Miscellaneous	725.95
District Appropriation	<u>3,500.00</u>

Total Receipts \$81,572.64

Expenditures:

Food	\$34,883.57
Salaries	27,883.98
Expendables/Custodials	656.68
Utility	1,000.95
Miscellaneous	3,090.62
Equipment Repairs	<u>1,661.96</u>

Total Expenditures \$69,177.76

Balance - June 30, 1992 \$23,572.59

DEPARTMENT OF REVENUE ADMINISTRATION  
Concord, N. H. 03301

Northwood School District  
October 8, 1992

Your report of appropriations voted and property taxes to be raised for the 1992-93 school year has been approved on the following basis:

TOTAL APPROPRIATION \$3,866,884.00

REVENUE & CREDITS AVAILABLE  
TO REDUCE SCHOOL TAXES

Unreserved Fund Balance \$ 65,741.00

Revenue From State Source:

Foundation Aid	\$ 201,394.00
Incentive Aid	
Foster Children	
School Building Aid	69,787.00
Area Vocational School	461.00
Driver Education	
Catastrophic Aid	65,902.00
Adult Education	
Child Nutrition	32,986.00
Other - (Artists in School)	

Local Revenue Other Than Taxes:

Tuition	\$ 1,151.00
Earnings on Investments	13,650.00
Food Service	40,000.00
Pupil Activities	
Other Local Sources Article 6 (Fund Bal)	5,000.00
Rental Facilities	1,050.00

Supplemental Appropriation (Contra)

Warrant Article #5	3,500.00
Special Education Tuition	45,928.00

TOTAL SCHOOL REVENUES & CREDITS \$ 546,550.00

DISTRICT ASSESSMENT \$3,320,334.00

TOTAL APPROPRIATION \$3,866,884.00



School Board  
Northwood School District  
Northwood, New Hampshire

In planning and performing my audit of the financial statements of the Northwood School District for the year ended June 30, 1992 I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during my audit I became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated August 19, 1992 on the financial statements of the Northwood School District.

I will review the status of these comments during my next audit engagement. I have already discussed many of these comments and suggestions with various School District personnel and I will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters or to assist you in implementing the recommendations.

Respectfully submitted,

L. Patrick Kelly  
Certified Public Accountant

August 19, 1992

A. General Fixed Assets

Records of general fixed assets are not complete so as to provide reporting in the financial statements.

Recommendation - Detailed records of general fixed assets should be maintained. The School District has started to compile the information to complete these records. A continued effort should be made to complete the records as soon as possible since the only work left to do is to compile the cost information and summarize the data by item type (i.e. equipment, furnishings, etc.).

B. Cash Balance - General Fund

As of June 30, 1992 the School District's cash balance was \$70,836. During the course of my audit it was noted that the bank balance of cash was as high as \$400,000.

Recommendation - The School District should invest the cash in excess of current needs in certificates of deposit or some other investment. The excess amount could be invested for seven (7) days or more and if not needed rolled over for another period of time. This would increase the utilization of cash and increase the earnings for the School District.

## INDEPENDENT AUDITOR'S REPORT

Members of the School Board  
Northwood School District

I have audited the accompanying general purpose financial statements of the Northwood School District, as of and for the year ended June 30, 1992 as listed in the table of contents. These financial statements are the responsibility of the Northwood School District's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As is the general practice with many New Hampshire municipalities, the Northwood School District has not maintained a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report. The amounts that should be recorded as general fixed assets are not known.

In my opinion, except for the effect on the financial statements of the omission described in the third paragraph, the combined financial statements referred to above present fairly in all material respects, the financial position of the Northwood School District as of June 30, 1992 and the results of its operations for the year then ended, in conformity with generally accepted accounting.

My audit was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The supporting schedules listed in the index are presented for the purposes of additional analysis and are not a required part of the combined financial statements of the Northwood School District. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and in my opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

L. Patrick Kelly  
Certified Public Accountant  
August 19, 1992

NORTHWOOD SCHOOL DISTRICT  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 1992

	<u>Governmental Fund Types</u>			<u>Fiduciary</u>	<u>Account Group</u>	
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Fund Types Agency</u>	<u>Long-Term Debt</u>	<u>Total (Memorandum Only)</u>
<u>ASSETS</u>						
Cash	\$70836	\$		\$16469	\$	\$ 87305
Accounts Receivable	15320					15320
Due from Other Governments	14117	2672				16789
Due From Other Funds (Note 5)		22864				22864
Inventory						
Food/Supplies		1041				1041
Donated Commodities		2236				2236
Amount to be Provided for Retirement of Long-Term Debt					1400000	1400000
TOTAL ASSETS	<u>\$100273</u>	<u>\$28813</u>		<u>\$16469</u>	<u>\$1400000</u>	<u>\$1545555</u>
<u>LIABILITIES &amp; FUND BALANCE</u>						
<u>Liabilities</u>						
Accounts Payable	6668					6668
Accrued Liabilities						
Deferred Revenue		2236		16469		2236
Due to Other Funds (Note 5)	22864				1400000	39333
Bonds Payable (Note 3)					\$1400000	1400000
Total Liabilities	<u>\$ 29532</u>	<u>\$ 2236</u>		<u>\$16469</u>	<u>\$1400000</u>	<u>\$1448237</u>
<u>Fund Balance</u>						
Reserved for Specific Purpose	5000	26577				31577
Undesignated	65741					65741
Total Fund Balance	<u>70741</u>	<u>26577</u>				<u>97318</u>
TOTAL LIABILITIES & FUND BALANCES	<u>\$100273</u>	<u>\$28813</u>		<u>\$16469</u>	<u>\$1400000</u>	<u>\$1545555</u>



NORTHWOOD SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE FISCAL YEAR ENDED JUNE 30, 1992

	General Fund	Special Revenue Fund	Capital Projects Fund	Totals (Memorandum Only)
<b>Revenues</b>				
District Assessment	3,090,840	3,500		\$3,094,340
Intergovernmental	319,133	46,968		366,101
Charges for Services		37,665		37,665
Other	<u>80,584</u>	<u>205</u>		<u>80,789</u>
Total Revenue	\$3,490,557	\$88,338	--	\$3,578,895
<b>Expenditures</b>				
Instruction:				
Regular Programs	1,706,384			1,706,384
Special Programs	640,816			640,816
Other Programs	13,943			13,943
Support Services:				
Pupil Services	92,968			92,968
General Administration	102,715			102,715
School Administrative Unit	114,500			114,500
School Board	20,390			20,390
Business Services	522,414			522,414
Food Service		74,988		74,988
Debt Service:				
Principal	200,000			200,000
Interest	<u>104,640</u>			<u>104,640</u>
Total Expenditures	3,518,770	74,988	--	3,593,758
Excess (Deficiency) of Revenues				
Over Expenditures	(28,213)	13,350		(14,863)
Fund Balance at Beginning of Year	103,954	13,227		117,181
Transfers	<u>(5,000)</u>			<u>(5,000)</u>
Fund Balance at End of Year	\$ 70,741	\$26,577	\$ --	\$ 97,318

NORTHWOOD SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES  
FOR THE FISCAL YEAR ENDED JUNE 30, 1992

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>						
District Assessment	\$3090840	\$3090840	\$ ---	\$ 3500	\$ 3500	\$ ---
Intergovernmental	319718	319133	(585)	21250	46968	25718
Charges for Services				37786	37665	(121)
Other	60774	80584	19810	--	205	205
Total Revenue	3542586	3571260	28675	55250	75995	20745
<u>Expenditures</u>						
Instruction:						
Regular Programs	1756237	1706384	49853			
Special Programs	632511	640816	(8305)			
Other Programs	25295	13943	11352			
Support Services:						
Pupil Services	107085	92968	14117			
General Administration	103206	102715	491			
School Administrative Unit	114500	114500	---			
School Board	16018	20390	(4372)			
Business Services	514294	522414	(8120)			
Food Service				62536	74988	(12452)
Debt Service:						
Principal	200000	200000	---			
Interest	104640	104640	---			
Total Expenditures	3573786	3518770	55016	62536	74988	(12452)
Excess (Deficiency) of Revenues						
Over Expenditures	(102454)	(28213)	74241	---	13350	13350
Fund Balance at Beginning of Year	103954	103954	---	13227	13227	---
Transfers	(5000)	(5000)	---	---	---	---
Fund Balance at End of Year	\$ (35000)	\$ 70741	\$ 74241	\$ 13227	\$ 26577	\$ 13350

NORTHWOOD SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Northwood School District conform to generally accepted accounting principles, as applicable to governmental units, except as indicated below. The following is a summary of the more significant policies:

A. Basis of Presentation

The accounts of the School District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise it's assets, liabilities, equities, revenues and expenditures or expenses. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the School District:

GOVERNMENTAL FUNDS

(1) General Fund - The General Fund is the general operating fund of the School District. All general appropriations and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From this fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

(2) Special Revenue Funds - Special Revenue Funds are used to account for proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The Food Service Fund is included in this group.

(3) Capital Projects Fund - Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities.

FIDUCIARY FUNDS

(1) Agency Funds - Agency Funds are used to account for assets held by or for the School District as an agent for individuals, private organizations, other governmental units and/or other funds. The School Activity Fund, the Playground Fund and the Capital Reserve Fund are reported as Agency Funds.

Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.



NORTHWOOD SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

ACCOUNT GROUPS

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Long-Term Obligation Account Group - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Obligations Account Group, not in the governmental funds.

The account group is not a "fund". It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Obligations Account Group.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.



NORTHWOOD SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

C. Inventories

Only the food service program (Special Revenue) records inventories. The food service program records inventories of food supplies at cost on a first-in first-out basis. The cost is reported as an expenditure at the time individual inventory items are used (consumption method). Inventories of government donated commodities are reported at fair market value at year end with an offsetting deferred revenue. U.S.D.A. Commodities used during the year have been reported as revenue and expenditures.

D. Accumulated Unpaid Employee Benefits

Teachers and principals are credited with 15 days sick leave on the first day of school and may accumulate up to 125 days of sick leave. However, sick leave does not vest; i.e. the employees are not entitled to lump sum cash payments. Accordingly, the School District does not accrue accumulated unpaid current sick leave in the General Fund but rather records these costs at the time the payments are made. Accumulated unpaid sick leave at year end could not be determined.

E. Budgetary Accounting, Encumbrances and Reserve for Encumbrance

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balance since they do not yet constitute expenditures or liabilities. There were no outstanding encumbrances at June 30, 1992.

F. Appropriations from Town

The Town of Northwood collects School District taxes as part of local property tax assessments. The Town is required to pay over to the School District its share of property tax assessments through periodic payments based on projected cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes.

NORTHWOOD SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

G. General Fixed Assets

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in the General Fixed Asset Group of Accounts for accountability purposes. In accordance with practices followed by other municipal entities in the State, the District does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

H. Total Columns (Memorandum Only on Combined Statements)

Total columns on the Combined Statements are captions Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - DEPOSITS

At year end the carrying amount of the district's deposits was \$87,305 and the bank balance was \$358,005. Of the bank balance \$100,000 was covered by Federal Depository Insurance and \$270,700 (all held by the General Fund) was uninsured. State statutes authorize the district to invest excess funds in the custody of the Treasurer in "obligations of the U.S. Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within the State or the State of Massachusetts".

NOTE 3 - CHANGES IN LONG-TERM DEBT

The bonds are general obligations of the District and their payment is not limited to a particular fund or revenue source. The District is authorized to raise money to pay debts and the Town is required to assess sums equal to the amounts determined to be needed by the District with the approval of the State Commissioner of Revenue Administration.

NORTHWOOD SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The following is a summary of bond transactions during the year:

Bonds Payable at July 1, 1991	\$1,600,000
Bonds Retired	<u>(200,000)</u>
Bonds Payable June 30, 1992	\$1,400,000

Bonds payable at year end consists of the following issues:

School Bonds, \$600,000 dated July 1988 guaranteed by the State of New Hampshire and payable in annual installments of \$60,000 for 10 years with interest at 6.85%	\$ 420,000
School Bonds, \$1,400,000 dated July 1988 payable in annual installments of \$140,000 for 10 years with interest ranging from 6.95% to 7.05% over the life of the bond.	<u>980,000</u> <u>\$1,400,000</u>

The annual requirement to amortize all debt outstanding are as follows:

Year Ended June 30	Principal	Interest	Total
1993	\$ 200,000	\$ 90,800	\$ 290,800
1994	200,000	76,890	276,890
1995	200,000	62,910	262,910
1996	200,000	48,930	248,930
1997	200,000	34,950	234,950
Subtotal	<u>1,000,000</u>	<u>314,480</u>	<u>1,314,480</u>
1998-1999	<u>400,000</u>	<u>27,960</u>	<u>427,960</u>
Totals	<u>\$1,400,000</u>	<u>\$342,440</u>	<u>\$1,742,440</u>

NOTE 4 - PENSION PLAN

The District's full-time employees participate in a contributory state-wide retirement system under New Hampshire law ("System"), a multiple-employer public employee retirement system. The District's contribution for normal cost of the plan is based upon an actuarial valuation of the entire State Plan. Since the actuarial valuation is performed on the entire State Plan the amount, if any, of the excess of vested benefits over pension fund assets for the District is not available. The District does not have an accrued liability for past service cost. The retirement cost to the 1991-92 year was \$18,209.



NOTE 5 - INDIVIDUAL FUND INTERFUND TRANSACTIONS

The Balances at year end were:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General	\$	\$ 22,864
Special revenue:		
Food service	<u>22,864</u>	
Totals	<u>\$ 22,864</u>	<u>\$ 22,864</u>

NOTE 6 - DUE FROM OTHER GOVERNMENTS

Grants and miscellaneous receivables due from other governments include:

General Fund

School Administrative Unit #44 - Refund Administrative Cost	\$ 8,235
State of New Hampshire - Special Education	<u>5,882</u>
	14,117

Special Revenue Funds

School Lunch and Breakfast Program - N.H. Department of Education (Food and Nutrition)	<u>2,672</u>
TOTAL	<u>\$ 16,789</u>

NOTE 7 - RESERVES AND DESIGNATIONS OF FUND EQUITY

The District has set up reserves of fund equity to segregate fund balances which are not available for expenditure in the future or which are legally set aside for specific future use. Fund designations have also been established to indicate tentative plans for future financial utilization.

Designated for Specific Purpose - The \$31,577 of fund balance designated for specific purposes represents fund balance \$26,577 designated for use of the Food Service Fund for the Hot Lunch Program and fund balance of \$5,000 designated for capital improvements.



NORTHWOOD SCHOOL DISTRICT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES COMPARED TO BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 1992

<u>Revenue</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
District Assessment	\$3,090,840	\$3,090,840	\$ --
<u>Intergovernmental</u>			
Foundation Aid	172,972	172,972	--
School Building Aid	69,787	69,787	--
Area Vocation Aid	1,400	--	(1,400)
Catastrophic Aid	75,559	76,374	815
	319,718	319,133	(585)
<u>Other</u>			
Interest on Deposits	9,850	13,420	3,570
Special Education	49,012	36,195	(12,817)
Tuition	912	981	69
Rental	1,000	964	(36)
Other	--	29,024	29,024
	60,774	80,584	19,810
Total Revenue and Other Financing Sources	\$3,471,332	\$3,490,557	\$19,225

NORTHWOOD SCHOOL DISTRICT  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES COMPARED TO BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 1992

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Instruction</u>			
Regular Programs	\$1,756,237	\$1,706,384	\$ 49,853
Special Programs	632,511	640,816	(8,305)
Other Programs:			
Vocational Programs	17,490	6,105	11,385
Other Instructional Programs	7,805	7,838	(33)
Total Other Programs	25,295	13,943	11,352
Total Instruction	2,414,043	2,361,143	52,900
<u>Pupil Services</u>			
Attendance and Social Work	501	--	501
Guidance	1,875	4,144	(2,269)
Health	18,302	18,175	127
Psychological	41,201	35,558	5,643
Speech Pathology and Audiology	--	--	--
Improvement of Instruction	15,674	12,415	3,259
Educational Media	29,532	22,676	6,856
Total Pupil Service	107,085	92,968	14,117
<u>General Administration</u>	103,206	102,715	491
<u>School Administrative Unit</u>	114,500	114,500	--
<u>School Board</u>	16,018	20,390	(4,372)

<u>Business Services</u>				
Fiscal Services				(2)
Operation and Maintenance of Plant	18,626	18,628		
Pupil Transportation	156,239	180,609		(24,370)
Other Student Services	210,077	218,749		(8,672)
Total Business Services	<u>129,352</u>	<u>104,428</u>		<u>24,924</u>
	514,294	522,414		(8,120)
Debt Service - Principal	200,000	200,000		--
- Interest	<u>104,640</u>	<u>104,640</u>		--
Total Debt Service	<u>304,640</u>	<u>304,640</u>		--
Total Expenditures	<u>\$3,573,786</u>	<u>\$3,518,770</u>		<u>\$55,016</u>

NORTHWOOD SCHOOL DISTRICT  
SPECIAL REVENUE FUND - FOOD SERVICE  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 1992

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
District Assessment	\$ 3,500	\$ 3,500	\$ --
<u>Intergovernmental</u>			
Federal and State			
Reimbursement	21,250	40,987	19,737
USDA Commodities	--	5,981	5,981
Total Intergovernmental	21,250	46,968	25,718
<u>Charges for Services</u>			
Food Service Sales	37,786	37,665	(121)
<u>Other</u>			
Interest Income	--	205	205
Total Revenues	62,536	88,338	25,802
<u>Expenditures</u>			
Food Service	62,536	74,988	(12,452)
Excess of Revenues Over Expenditures	--	13,350	13,350
Fund Balance, July 1, 1991	13,227	13,227	--
Fund Balance, June 30, 1992	13,227	26,577	13,250



NORTHWOOD SCHOOL DISTRICT  
CAPITAL PROJECTS FUNDS - ADDITIONS TO RIDGE SCHOOL  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1992

The Capital Projects Fund was closed during the fiscal year ended June 30, 1991. There was no activity during the current fiscal year.

NORTHWOOD SCHOOL DISTRICT  
ALL AGENCY FUNDS  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 1992

<u>STUDENT ACTIVITY FUND</u>			
	<u>Balance July 1</u>	<u>Additions</u>	<u>Deductions</u>
<u>Assets</u>			
Cash	<u>\$10,289</u>	<u>\$46,430</u>	<u>\$52,315</u>
			<u>\$ 4,404</u>
<u>Liabilities</u>			
Due to Student Groups	<u>\$10,289</u>	<u>\$46,430</u>	<u>\$52,315</u>
			<u>\$ 4,404</u>
<u>PTA PLAYGROUND FUND</u>			
<u>Assets</u>			
Cash	<u>\$ 309</u>	<u>\$ --</u>	<u>\$ --</u>
			<u>\$ 309</u>
<u>Liabilities</u>			
Due to PTA	<u>\$ 309</u>	<u>\$ --</u>	<u>\$ --</u>
			<u>\$ 309</u>
<u>CAPITAL RESERVE FUND</u>			
<u>Assets</u>			
Cash	<u>\$ 6,241</u>	<u>\$ 5,515</u>	<u>\$ --</u>
			<u>\$11,756</u>
<u>Liabilities</u>			
Held by Trustee of Funds	<u>\$ 6,241</u>	<u>\$ 5,515</u>	<u>\$ --</u>
			<u>\$11,756</u>

SALARIES OF THE SUPERINTENDENT  
AND  
ASSISTANT SUPERINTENDENTS  
1992 - 1993

<u>SCHOOL DISTRICT</u>	<u>% LOCAL SHARE</u>	<u>SUPERINTENDENT</u>	<u>ASSISTANT SUPERINTENDENT</u>	<u>ASSISTANT SUPERINTENDENT</u>
BARRINGTON	36.0%	\$22,133.88	\$18,000.00	\$15,840.00
NORTHWOOD	23.4%	\$14,387.02	\$11,700.00	\$10,296.00
NOTTINGHAM	20.9%	\$12,849.95	\$10,450.00	\$ 9,196.00
STRAFFORD	19.7%	\$12,112.15	\$ 9,850.00	\$ 8,668.00
TOTAL	100 %	\$61,483.00	\$50,000.00	\$44,000.00

SCHOOL ADMINISTRATIVE UNIT #44

DISTRIBUTION OF AMOUNT TO BE SHARED BY DISTRICTS

1992 - 1993

<u>DISTRICT</u>	<u>1990 EQUALIZED VALUATION</u>	<u>VALUATION PERCENT</u>	<u>1989-90 PUPILS</u>	<u>PUPIL PERCENT</u>	<u>COMBINED PERCENT</u>	<u>92-93 DISTRICT SHARE</u>
BARRINGTON	288091503	34.4%	660.4	37.6%	72.0%	\$171,138.24
NORTHWOOD	215888342	25.9%	367.4	20.9%	46.8%	111,239.85
NOTTINGHAM	177840366	21.3%	360.5	20.5%	41.8%	99,355.26
STRAFFORD	153292562	18.4%	370.4	21.0%	39.4%	93,650.65
TOTAL:	835112773	100.0%	1758.7	100.0%	200.0%	\$475,384.00

Robyn M. Rowe  
Joint School Board Chairperson  
November 27, 1990



# NORTHWOOD TEACHERS & ADMINISTRATIVE SALARIES

<u>Names:</u>	<u>Assignment:</u>	92-93 <u>Track/ Step</u>	92-93 <u>Salary Schedule</u>
Elizabeth Hertzfeld	Principal		\$43,699
Peter Warburton	Asst. Principal		\$32,775
Ames, Debra	Middle/Science	BA/4	\$21,835
Carroll, Nancy	Grade 3	BA/9	\$27,213
Davis, Karen	Grade 1	BA+15/1	\$20,439
Desmarais, Suzan	Grade 3	BA+15/12	\$33,509
Dietterle, Laura	Art	BA/8	\$26,029
Folan, Joann	Middle/Lang Arts	MA+15/12	\$37,484
Gasowski, Annamarie	Phy Ed/Health	BA+15/9	\$28,844
Gibson, Ellen	Grade 2	BA/2	\$19,995
Goodman, Lou	Grade 5	BA+15/12	\$33,009
Greenhalgh, Jeff	Middle/Math	BA/5	\$22,817
Halloran, Jennifer	Middle/Lang Arts	BA+35/5	\$25,639
Hatch, Richard	Resource Room	BA+35/12	\$34,890
Humel, Irene	Grade 1	BA/4	\$21,835
Kalinski, Christine	Grade 4	BA+35/12	\$34,890
Konrad, Dorothy	Grade 1	MA/12	\$34,890
Kraft, Dorothy	Guidance	MA+30/12	\$39,204
Kramas, Linda	Kindergarten	BA+15/8	\$27,602
Landry, Mary Beth	Grade 2	MA+15/9	\$32,409
LeBlanc, Karen	Grade 2	BA/3	\$20,895
Lucey, Virginia	Grade 3	BA+15/12	\$33,759
McGann, Judith	Self Cont.	BA+35/12	\$35,390
McMaster, Roberta	Grade 2	MA/12	\$34,890
Menis, Sara	Resource Room	MA/1	\$21,666
Nee, Tracey	Grade 5	MA/3	\$23,479
Pitman, Carla	Grade 5	MA+15/5	\$27,177
Pollard, Eva	Grade 4	MA+15/12	\$37,984
Puopolo, Jeanne	Self Cont.	BA+35/6	\$26,792
Robertson, Allan	Middle/Soc Stud	BA+35/12	\$35,390
Singer, Daniel	Music	BA+15/1	\$20,439
Verville, Jacqueline	Read Specialist	MA+30/12	\$31,363**
Wright, Susan	Speech/Coord.	MA/6	\$29,673
Zielinski, Kim	Grade 4	BA/7	\$24,918
Joshia, Laura	Lunch Director		\$18,000.00
Eaton, Beth	Lunch Worker		\$ 3,521.00
LaBarre, Marion	Cook		\$ 7,107.10
Lyons, Adelaide	Lunch Worker		\$ 3,521.10

\*\*(4/5ths time)

NORTHWOOD SCHOOL BOARD  
ANNUAL REPORT  
1991 - 1992

During the March 1992 School District Meeting the voters of Northwood again demonstrated their support of Northwood students by funding a busing contract for students attending Coe-Brown Academy. A two-year lapse in high school busing had caused hardship for some families who could not transport their children to school. The bus is currently used by 50-60 students and it is expected to get even greater use as the large elementary grades reach the high school.

Enrollment at the elementary school stands at 461 as of January 1993, up from 440 in January 1992. Planning for facilities must become a priority if we are to adequately accomodate Northwood students.

During 1992, we were able to fund several building repairs and improvements. Floors in five classrooms were re-tiled, the modular classrooms were re-carpeted, the exterior of the building was caulked and painted and lockers were installed for the 6-8 grade students. The lockers give the students a place for their books, coats and belongings and enable the students to change classes more efficiently.

On the down side, \$17,000 of damage had to be repaired due to vandalism which occurred in June of 1992. Most of the damage was done to doors and locks as the perpetrators tried to force their way through locked corridors and classrooms. Insurance covered most of the cost and a security alarm has since been installed at the school.

And finally, the Northwood School Board would like to thank Superintendent Barry Clough for his 16 years of service in SAU 44. Mr. Clough decided to fulfill a personal ambition by accepting an educational position overseas. His dedication and professionalism have lead to important improvements in our school program and building. With the appointment of our new superintendent, Dr. George Reid, Northwood can look forward to future progress in our educational system.

Respectfully submitted,

Kenneth Curley  
Althea Behm  
Betsy Chadwick  
B. Lee Mason  
Ann Strout

## ADMINISTRATOR'S REPORT

1992 - 1993

The enrollment at the Northwood School is as follows:

K - 52	4 Classes
1 - 61	3 Classes
2 - 56	3 Classes
3 - 61	3 Classes
4 - 55	3 Classes
5 - 58	3 Classes
6 - 40	2 Classes
7 - 40	2 Classes
<u>8 - 38</u>	2 Classes

TOTAL: 462

Since the last town report, the enrollment has increased by 22 students.

### Northwood School Mission Statement

The mission of the Northwood School is to assure that all students acquire knowledge and develop the skills and work habits to enable them to be contributing members of their community and to function successfully in society. This mission is best accomplished when students, school personnel, parents and community members maintain high expectations, create a positive school climate, provide a safe and orderly environment and promote effective collaboration between school, home and community.

### School News

The fifth graders are going to Science Camp this year and a group of Middle School students will visit Washington, D.C. and Colonial Williamsburg in the Spring.

The third graders and fifth graders participated in the D.A.R.E. (Drug Abuse Resistance Education) program sponsored by the State Police.

The staff worked on inclusive education, assessment of curriculum and portfolios. In addition, outside speakers came to the school to discuss inclusive education and special education issues during the early release days. The Middle School and Coe-Brown teachers are working on curriculum coordination.

An ocean mural was painted by fifth grade students. The mural spans the length of the fourth and fifth grade hallway. Lockers were added to the Middle School area. The Middle School students are excited about having a place to put their books and

other belongings. Handmade tiles created by the first graders and Kit Lord hang in the first grade hallway. Students have the opportunity to display their work on the tiled bulletin boards.

The P.T.A. continues to work hard to support programs in the school and is currently working on adding to the existing playground. Our Volunteer program has grown tremendously over the years. The Northwood Volunteer Program received an award from the New Hampshire Partners in Education, New Hampshire School Volunteer Program and the New Hampshire State Department of Education. Students benefit from this program, and it is a real asset to the school.

The community of Northwood has been good to the school and it is appreciated. Thank you for making your public school a better place to learn.

Respectfully submitted,

Elizabeth N. Hertzfeld  
Principal

Peter Warburton  
Assistant Principal



NORTHWOOD SCHOOL 8TH GRADE

CLASS OF 1992

Gary J. Bailey	Jennifer L. LaShomb
Elizabeth S. Barnes	Thomas M. Mahoney
Skip T. Bashaw	Meghan A. McElaney
Ryan P. Batchelder	Rachel L. McLaughlin
Sarah J. Bateman	Michael D. Olson
Matthew E. Champange	Robie L. Parsons
Tammy L. Cheever	Steven J. Pease
Steven A. Colburn	Kelly M. Quinn
Jamie D. Corcoran	Robert D. Robichaud
Kevin M. Corcoran	Sonya M. Simard
Sarah A. Corning	James T. Smith
Jodie M. Dahood	Christopher St. Laurent
Joshua Demarais	Carrie L. Stimmell
Michael J. Estes	Ann E. White
Brian W. Gardner	Kathryn A. Wiley
Cheryl A. George	Timothy A. Wilson
Marc J. Lacasse	Brian E. Wolf

## 1991 - 1992 SCHOOL HEALTH SERVICES

In September 1991, Dr. Robert Lord completed 56 sports physicals. Fifty-seven students attended the Annual Lion's Club Hearing and Vision Clinic with four being referred for further testing.

During the year health screening was completed on 456 students. Seventeen were referred for various reasons. A total of 2511 visits were made to the Nurse's Office.

I attended many clinics and workshops such as: Assessing Psychiatric Clients, Cocaine: Historical Perspective, Getting Along With People We Don't Get Along With, Nutrition and Eating Disorders and an update on Emergency Care for School Nurses.

The NH Division of Public Health, Dept. of Immunization has been very helpful to us in conducting clinics in our school. In April, we had a lab confirmed case of measles. The next day we immunized 101 students and teachers with MMR vaccine. In May, we immunized sixteen 6th grade students. September, 1992 we had 100% of incoming 7th grade students immunized in compliance with NH law.

NH State Trooper Mark Mitchell taught the DARE program for the third year to 5th and 6th grade students.

In June, the American Red Cross taught CPR to 8 staff members and 4 of the staff were recertified.

Thanks to Saddleback Lions Club for new eye testing equipment and their clinic for testing vision and hearing in the fall, to Warren Mihachik for loan of equipment, Alice Gilchrist and Jean Lane for always being on call, Harvey Lake Women's Club and the many parents and friends for donations and help.

Sincerely,

Norene Sauls, RN, BS

## VITAL STATISTICS

# BIRTHS FOR 1992

<u>Date</u>	<u>Name of Child</u>	<u>Father</u>	<u>Mother</u>	<u>Place</u>
01/10/92	Amanda Leigh Barry	Darren R. Barry	Kim Ann Bey	Exeter
01/18/92	Alyssa Michelle Osborne	Jon D. Osborne	Renee M. Moore	Dover
01/22/92	Hannah Elizabeth Dodge	Brian A. Dodge	Mary Elizabeth Yohn	Rochester
01/22/92	Adam Andrew Orcutt	Andrew L. Orcutt	Janice Gayle Levasseur	Exeter
02/13/92	Megan Elizabeth Hoover	Randall Bruce Hoover	Barbara A. Rath	Concord
02/27/92	Leah Marie Foley	Steven B. Foley	Laura Jean Mariani	Dover
02/29/93	Brooke Ann Henderson	Dale Henderson	Lynn Hillstrom	Manchester
03/08/92	Kevin Donald-Ray Fellows	Donald Ray Weaver, Jr.	Lisa Jean Fellows	Concord
03/19/92	Nathaniel Alexander Jakubens	John H. Jakubens	Sandra Lee Dugan	Manchester
04/01/92	Erica Jane Lovely	David A. Lovely	Rebecca S. Lapanne	Rochester
04/02/92	Daniel Reid Benedict II	Daniel R. Benedict	Tammi-Louise Durrell	Manchester
04/03/92	Saumel Thomas Basset	Fred K. Basset	Lori A. Gorton	Exeter
04/16/92	Kaitlyn Marie Kathan	Merritt P. Kathan	Heather Head	Concord
05/06/92	Chelsea Anne Shuey	Randall J. Shuey	Manuella C. Bittner	Concord
05/14/92	Jacob Richard Hoogeveen	Paul J. Hoogeveen	Patricia L. Miller	Dover
05/15/92	Patrick Ryan Graham	Frank E. Graham	Sharon L. Young	Concord
05/16/92	Ryan Michael Drown	Richard D. Drown	Robin L. Burklund	Concord
05/23/92	Bryan Thomas Erskine	Michael J. Erskine	Andrea J. Balsamo	Derry
05/28/92	Ashley Dawn Mason	Harley Ray Mason	Janet M. Saab	Exeter
05/31/92	Evan Masison	David C. Masison	Susan J. Moore	Concord
06/09/92	Shawn Jordan Albee	Shawn M. Albee	Sarah L. Marquis	Concord
07/14/92	Lee Allen Harris, Jr.	Lee A. Harris	Linda J. Hadley	Portsmouth
07/17/92	Kristyna Lee Reischer	Kristopher D. Reischer	Diane T. Letourneau	Exeter
07/17/92	Eric Christian Kofer	Christian C.O. Kofer	Peggy Lee Scheumann	Manchester
07/25/92	Shannon Leigh Dodge	John A. Dodge	Ruth Ann Campbell	Concord
08/06/92	Anthony Michael Clifford	Darryl J. Clifford	Yvonne M. Richardson	Concord
08/30/92	Danielle Elizabeth DeTrude	John D. DeTrude	Diane E. Yeaton	New London
09/11/92	Tess Marieke Saulnier		Tricia Deana Saulnier	Exeter
09/12/92	Merritt James Cavanaugh	Merritt John Cavanaugh	Diane M. King	Concord
09/20/92	Sean James McWilliams	Glen McWilliams	Jodyann Buzzell	Concord
09/22/92	Kyla Leigh-Anne Trump	David B. Trump, Jr.	Chong Kim	Portsmouth
09/28/92	Devin Francis Monahan	Jeffrey S. Monahan	Debra Gaumont	Concord
10/17/92	Jessica Rose Richardson	Walter W. Richardson	Donna Anne Vannest	Rochester
11/09/92	Kasey Jeanne Amazeen	Raymond Amazeen, Jr.	Carolyn J. Temple	Dover
11/15/92	Dennis Michael Pierdomenico, Jr.	Dennis M. Pierdomenico	Wendy Bartlett	Exeter



12/05/92	Daniel Stephen Mackinnon	Stephen Mackinnon	Angela V. Sfalanga	Manchester
12/06/92	Allison Marie DeFlumeri	Carl DeFlumeri	Anne Marie Morel	Concord

# MARRIAGES FOR 1992

Date	Name of Groom	His Residence	Name of Bride	Her Residence
01/19/92	Christie Brian Burchstead	Framingham, MA	Jacquelyn H. Kadra	Ashland, MA
02/14/92	Brian Everett Young	Barrington, NH	Pamela Louise Tasker	Northwood, NH
03/21/92	Robert Wilbur Daniels	Alton, NH	Karen Marie Hewitt	Northwood, NH
03/28/92	Mark Richard Tonnesen	Dover, NH	Glenna Heath	Northwood, NH
04/04/92	William Ernest Jeffery	Northwood, NH	Beth Ann McDaniel	Penacook, NH
05/16/92	Gregory Scott Leblanc	Northwood, NH	Yvette Marie Richardson	Northwood, NH
05/23/92	Donald Nelson Pingree	Northwood, NH	Colleen Donovan Berry	Northwood, NH
05/24/92	Michael Carl Barry	Northwood, NH	Sarah M. Leclere	Northwood, NH
06/06/92	Stanley Wade Parsons	Portsmouth, NH	Charlotte Marie Lamb	Northwood, NH
06/13/92	Mark R. Judd	Northwood, NH	Tracy J. Kaczmariski	Northwood, NH
06/27/92	James R. Warwick	Northwood, NH	Brenda M. Manning	Northwood, NH
06/28/92	Carl Nicholas DeFlumeri	Northwood, NH	Anne Marie Morel	Northwood, NH
07/04/92	Kevin Robert Thompson	Salt Lake City, UT	Theresa Sarah Morin	Salt Lake City, UT
07/11/92	Donald Ray Weaver, Jr.	Northwood, NH	Lisa Jean Fellows	Northwood, NH
07/11/92	John McFarland	Northwood, NH	Sandra L. Chapman	Northwood, NH
07/11/92	Corey Allen Twombly	Northwood, NH	Amy Louise Cloutier	Manchester, NH
07/31/92	Allen Robert Brown	Northwood, NH	Elizabeth Anne Elliott	Northwood, NH
08/01/92	Christopher Thomas Demeritt	Northwood, NH	Misty Lee Ellis	Northwood, NH
08/08/92	Daniel D. Spurduto	Northwood, NH	Anne Marion Boutwell	Northwood, NH
08/21/92	Lawrence Leo McLaughlin, III	Cambridge, MA	Dori-Ann Palanza	Cambridge, MA
08/29/92	Jeremy Erik DeTrude	Northwood, NH	Christine Marie Boucher	Raymond, NH
08/29/92	David Peter Valley, Jr.	Northwood, NH	Linda Marie Stoltz	Greenland, NH
09/05/92	William Lussier	Northwood, NH	Debra A. Seaman	Northwood, NH
09/05/92	Gary Vincent Bates	Northwood, NH	Kim Terese Frisbie	Northwood, NH
10/17/92	Ronald Alan Locke	Northwood, NH	Debra Ann Regnier	Northwood, NH
11/21/92	Tulio Erwin Pontacoloni	Northwood, NH	Elizabeth Jean Wheeler	Northwood, NH
11/27/92	Paul W. Davis, Jr.	Northwood, NH	Karen L. Devriendt	Newmarket, NH
11/27/92	Mark Chandler Tetreault	Northwood, NH	Jeanne R. Morrisette	Northwood, NH
11/28/92	Zygmund A. Jaskolka	Manchester, NH	Deborah J. Hudson	Northwood, NH

DEATHS FOR 1992

<u>Date</u>	<u>Name of Deceased</u>	<u>Father</u>	<u>Mother</u>	<u>Place</u>
12/04/91	Catherine Plouffe	John W. Stewart	Catherine Patience	Concord
01/04/92	Anna Wright	Thomas H. Wright	Marguerite A. Sorenson	Northwood
01/23/92	Stephen Barry Clancy	John F. Clancy	Letha Hicks	Northwood
03/20/92	Mark J. Seaver	Frank J. Seaver	Mary Eagan	Rochester
06/20/92	Chester Henshaw	Chester P. Henshaw	Margaret McBride	Northwood
06/20/92	Edna Louise Henshaw	Herbert C. Amero	Elizabeth Morrison	Northwood
06/29/92	Tammy Boston	Frank Boston	Yvonne Kennedy	Northwood
09/20/92	Janice Lee Rich	Donald Whitney	Nina Abbott	Concord
10/21/92	Claire J. Soly	Emile Francoeur	Florence Malo	Northwood
11/01/92	Ethel Lorraine Wyand	Allan Wyand	Catherine Campbell	Concord
11/21/92	Gunnar Deurell	Gunner Deurell, Sr.	Anna Anderson	Concord
12/29/92	Kenneth P. Sullivan	-----	-----	Concord

## NAMES & TELEPHONE NUMBERS OF REPRESENTATIVES & SENATORS

### U.S. Senators

Honorable Judd Gregg	125 North Main Street
U.S. Senate Bldg.	Concord, NH 03301
Washington, DC 20510	1-225-7115
Honorable Robert C. Smith	46 South Main Street
332 Dirksen Senate Bldg.	Concord, NH 03301
Washington, DC 20510	1-228-0453

### U.S. CONGRESSMEN

Honorable Richard N. Swett	18 North Main Street
128 Cannon House Office Bldg.	Concord, NH 03301
Washington, DC 20515	1-224-6221
Honorable William H. Zeliff	340 Commercial Street
512 Cannon House Office Bldg.	Manchester, NH 03101-1123
Washington, DC 20515	1-800-649-7290

### STATE SENATOR

John S. "Jack" Barnes, Jr.	1-895-9352	Home Phone
P. O. Box 362, Raymond, NH 03077	1-895-9396	Business Phone

### REPRESENTATIVES

Robert A. Johnson	942-8666	Home Phone
Ye Old Canterbury Rd.	1-271-3165	Business Phone
Northwood, NH 03261		
Rick Newman	942-5197	Home & Business
7 Hanes Road		
Barrington, NH 03285		

### STATE OFFICES OF INTEREST

Attorney General, Consumer Protection Bureau.....	1-271-3641
Office of the Governor .....	1-271-2121
Fish & Game Department .....	1-271-3421
Secretary of State .....	1-271-3242

### ROCKINGHAM COUNTY PHONE NUMBERS

Sherrif .....	1-679-2225
State Police .....	1-679-5663
Register of Deeds .....	1-772-4712

Strafford Regional Planning Commission .....	1-742-2523
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## NOTES

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TOWN OF NORTHWOOD, NH  
P.O. BOX 478  
NORTHWOOD, NH 03261

TO:

University of New Hampshire  
Special Collections Dept.  
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